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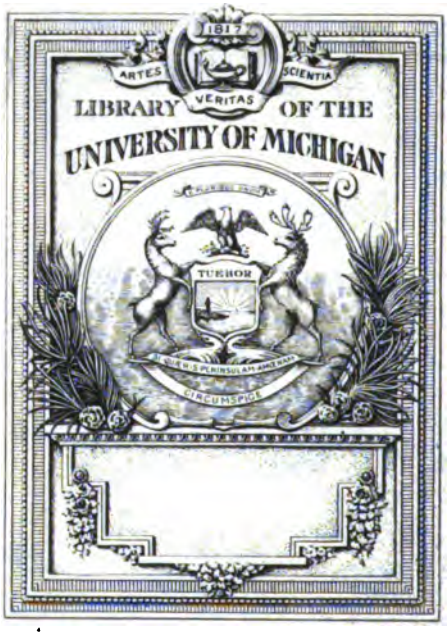
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Public Documents of Massachusetts:

BEING THE

ANNUAL REPORTS

OF VARIOUS

PUBLIC OFFICERS AND INSTITUTIONS

FOR THE YEAR

1894.

PUBLISHED BY THE SECRETARY OF THE COMMONWEALTH.

Vol. I.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1895.

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FOR THE YEAR 1894.

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THIRD ANNUAL REPORT

OF THE

SECRETARY OF THE COMMONWEALTH

OF

MASSACHUSETTS

FOR THE

YEAR ENDING DECEMBER 31, 1894.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1895.

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Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, BOSTON, Jan. 26, 1895.

To the Honorable Senate and the House of Representatives.

I have the honor to submit herewith, in accordance with section 2, chapter 262 of the Acts of 1892, the third annual report of the transactions of this office, covering the year ending with the 31st of December, 1894.

To the duties previously assigned to this office the Legislature of 1894 added several others, the more important of which are as follows: the compilation and publication in detail of the returns of votes for state officers; the furnishing to registrars of voters of printed slips of the Constitution of the Commonwealth, with rotary boxes for the use of such slips in testing the reading qualifications of applicants for registration; the furnishing of a standard ink for the use of recording officers of the Commonwealth, counties, cities and towns; the distribution and exchange of public documents among members of the General Court; the making of an official copy of the original manuscript of the Constitution; the collation and publication of a new volume of special laws, comprising those of the years 1889 to 1893 inclusive.

The office force for the year 1894 was substantially the same as that for the previous year.

Receipts and Expenditures.

The receipts from fees, etc., amounted to $50,678.62, and were from the following sources: —

Commissions,			$9,230 00
Corporation certificates,			19,999 26
Limited partnerships,			48 00
Licenses,			19,215 50
Sale of books, etc.,			224 21
Labels, trade marks, etc.,			134 00
Miscellaneous,	Certificates,	$665 50	
	Revolutionary records,	664 00	
	Copies,	498 15	
			1,827 65
			$50,678 62

These fees were paid into the treasury monthly, and a quarterly report thereof was made to the Governor and Council, as required by law.

The expenses for regular salaries were $22,966.33, and for temporary clerks as follows: —

Publication of the early laws,	$1,654 67
Publication of the Revolutionary rolls,	600 00
Indexing corporation returns,	1,200 00

— a total of $3,454.67 for temporary clerks, and a grand total of $26,421.00. The incidental expenses of the office were $3,608.17.

Commissions.

The number of commissions issued was 2,085, of which 239 were without fee. The different classes were as follows: —

Justices of the peace,	1,385
Notaries public,	409
Trustees, commissioners, etc.,	141
Massachusetts commissioners in other States,	31
District police,	29
Trial justices,	21
Clerks, municipal, district and police courts,	13
Justices and special justices, municipal, district and police courts,	12
Justices of the peace to issue warrants and take bail,	11
Commissioners to qualify civil officers,	10
Pilots,	7
Medical examiners,	5
Masters in chancery,	4
Judges of probate and insolvency,	2

District attorneys,	2
Registers of probate and insolvency,	1
Associate justices, superior court,	1
Special commissioners,	1

Certificates to the number of 2,965 were issued, of which 303 were without fee.

I renew my recommendation of last year, that a law be enacted providing that all commissions shall take effect upon date of oath, unless some other day shall be specified in the commission. The Constitution provides that "any person appointed or commissioned to any judicial, executive, military or other office under the government, shall, before he enters on the discharge of the business of his place or office, take and subscribe" certain oaths. The law allows an appointee three months in which to take the required oaths; but under the present practice a commission takes effect upon its date, and it is nominally in force from such date, although the person holding it may not have been able to act thereunder for three months, — an anomalous condition which it seems to me should be corrected as far as possible.

Corporation Division.

The total number of certificates of incorporation issued under general laws to new corporations was 497, classified as follows: —

Manufacturing and mercantile corporations (under P. S., chap. 106, sect. 21),	228
Religious, charitable, social, educational, musical, athletic, etc., corporations (under P. S., chap. 115, sect. 4),	171
Fraternal beneficiary corporations (under Acts of 1888, chap. 429, as amended, and Acts of 1894, chap. 367),	30
Churches (under acts of 1887, chap. 404),	32
Life and casualty insurance corporations (under Acts of 1890, chap. 421),	6
Mutual insurance companies (under Acts of 1887, chap. 214, and Acts of 1894, chap. 522),	12
Railroad corporations (under P. S., chap. 112),	2
Street railway corporations (under P. S., chap. 113),	11
Library (under P. S., chap. 40),	1
Co-operative banks (under P. S., chap. 117),	2
Labor organization (under Acts of 1888, chap. 134),	1
Manufacturing corporation reorganized (under P. S., chap. 106, sect. 22),	1

Certificates of incorporation were filed by Roman Catholic churches under Public Statutes, chapter 38, sections 48, 49 and 50, to the number of three.

The number of miscellaneous certificates filed and recorded was 2,633. Of these, 1,838 were certificates of condition (under section 54, chapter 106 of the Public Statutes); 228 were certificates of organization of manufacturing and mercantile corporations (under chapter 106 of the Public Statutes); 171 were certificates of religious, charitable and other organizations (under chapter 115 of the Public Statutes); 203 were certificates of payment of capital in manufacturing and mercantile corporations (under chapter 106 of the Public Statutes); and the remainder were distributed among twenty different classes.

The number of miscellaneous certificates filed and not recorded is 674, of which 640 were certificates of condition of foreign corporations, and the remainder were divided among nine other classes.

There were issued 7 certificates of change of name of corporations.

Returns were received of the dissolution of 22 corporations by the supreme judicial court.

Details of all these statistics appear in the Abstract of Certificates of Corporations, published by this office (Public Document, No. 10).

Under the act relating to the incorporation of clubs, one certificate of incorporation which had been issued to a club was declared void, and of no further effect, upon evidence that the premises of the club were used for illegal purposes. Charters were refused applicants in six cases under said act, and there was one withdrawal by the parties originally making the application for incorporation.

In the amendatory act of 1894 (chapter 542) an inadvertent omission was made of the words "or whenever satisfactory evidence shall appear that the premises occupied by such club or organization are used for the illegal sale of intoxicating liquors, or for illegal gaming." I therefore recommend the restoration of the words quoted.

Limited partnership certificates to the number of 48 were filed and recorded.

The card index to the corporation returns and certificates is completed to the year 1889. The cards are now being arranged alphabetically under their many classifications. This is being done to enable the few remaining years to be finished with all possible despatch.

Labels, Trade-marks, etc.

By an act of 1893, chapter 443 (which was amended by chapter 285, Acts of 1894), entitled "An act to protect persons, associations or unions of persons in their labels, trade-marks and forms of advertising," the duty was placed upon the secretary of the Commonwealth of receiving, filing and recording such labels, etc., and of issuing certificates of such filing and recording. Under this law labels, trade-marks, etc., were received and certificates of record issued in 67 cases.

Marks and Devices on Cans, etc.

By chapter 440 of the Acts of 1893, entitled "An act to protect the owners of cans, bottles, boxes, siphons and fountains used in the sale of milk, cream, soda water, mineral and aerated waters, ale, beer, ginger ale or other beverages", it is made the duty of the secretary of the Commonwealth to receive and file descriptions of marks, devices, etc.; and under this law 133 such descriptions were received and filed.

Registration Returns.

The returns of births, marriages and deaths from the various cities and towns for the year 1893, which were received in 1894, cover 67,192 births, 22,814 marriages and 49,084 deaths, — a total number of 139,090. This is an increase over the returns received in 1893 of 1,368 births, 307 marriages and 322 deaths. It is apparent from a comparison of the relative increase of returns of births and deaths that many births escape registration and return.

The medical examiners' returns cover 2,221 cases, — an increase of 11 over the returns received in 1893.

The returns by the clerks of the courts of the decrees of divorce number 1,350, — an increase of 513 over the last returns.

All of these figures are compiled and presented fully in the Fifty-second Registration Report (Public Document No. 1).

Four hundred and thirty-nine certificates of records of births, marriages and deaths were issued during the year 1894, principally for use in State aid and pension claims.

The proposition to transfer the preparation of the Registration Report from this office to that of the State Board of Health, which was made and rejected in 1893, was renewed before the Legislature of 1894, through the report of the State Board of Health. The matter was referred to the joint standing committee on public health. After a full hearing the committee reported, as the same committee had reported to the Legislature of 1893, against the proposed change, and the report was again adopted by the Legislature.

Index to Early Registration Returns.

In accordance with a recommendation in the first annual report of this office, the Legislature of 1893, by chapter 31 of its Resolves, authorized the preparation of a card index to the registration returns for the period between the years 1841 and 1880, to supersede the present imperfect and practically useless index. It was estimated that this work would cover about 3,200,000 names, and that it would require about three years for its completion. The number of names was under-estimated by about 300,000, but the work has been pushed with great energy, and is now nearly completed. The excess in the number of names has, of course, resulted in additional cost, amounting to $5,000. There are now about 1,200,000 names contained in the returns for the years 1881 to 1889, inclusive, which are indexed by the old and very imperfect method prevailing down to the beginning of the card index in 1890. A careful examination of these indexes shows them to be so imperfect as to warrant a new index, which will give the Commonwealth a complete and practically perfect card index from the beginning to the present time. I therefore strongly recommend that this be done, and that an appropriation of $10,800 be made therefor.

Archive Division.

The principal work carried on during the year has been the classification and arrangement of the mass of miscellaneous papers that had laid undisturbed for generations in closets and obscure places through all the changes and growth of the office

from its beginning to the present time, many of them in their original files and packages, practically inaccessible, and a standing reproach to the reputation of the Commonwealth for preserving and caring for its records. These papers were found to range in date from 1700 to 1790, and covered every conceivable subject. Among them were found wills, deeds, court papers, council orders and warrants, original drafts of resolves, rolls of the French and Indian wars, letters of the colony agents at the Court of St. James, bills and accounts of the Board of War and committee of supplies during the revolution, etc. The extent and quantity of material embodied in this collection can be better gathered from the statement that the loose papers as arranged will make forty-three large volumes, averaging 375 pages each, while the bound books of accounts, etc., will make at least five volumes more, — making in round numbers fifty volumes to be added to the Massachusetts Archives collection of manuscript documents.

The papers were broken out of the original bundles and files, sorted and examined, classified by subjects, and under each subject head arranged chronologically. They were then divided into volumes of as nearly equal a size as possible, without breaking the group arrangement, and given volume and page numbers, by which they will be hereafter known in the archives collection. The work of the binder is alone necessary to enable them to be placed in the archives collection.

It is now proposed to make a card index to this important addition to the archives (for which an appropriation of $1,200 is asked), and then to extend this index from year to year, throughout the entire archive collection, until the present imperfect catalogue index shall be replaced by a comprehensive and systematic card index.

During the first portion of the year the work of transcribing the records of service from the rolls, etc., found among the miscellaneous collection, for the purpose of embodying them in the record index to the Revolutionary rolls, so that they might be included in the compilation of records of Revolutionary soldiers and sailors, to be published by the State, was carried to completion. In all 43,000 additional record cards were written, reviewed and sorted in with those previously prepared, making a total of 595,000 separate record cards

prepared for the proposed compilation; and this number is increased by the addition of cross-reference cards for variations in names, so that the record index comprises considerably more than 600,000 cards, from which the condensed abstracts of individual military and naval service are to be printed. Simply as an index for use in answering the inquiries that pour in upon the office through the mails for proofs of eligibility to membership in the Society of Sons of the Revolution and the numerous kindred societies lately established throughout the country, as well as those made by personal inquiry for the same object, this record index has proved already to be well worth all it cost, without taking into account the fact that it furnishes the basis of the intended publication, and is to be used as copy for that purpose. Its value and function as an index will continue after the compilation is published, and it will always be retained for that purpose, as the printed work will not give all the separate references by volume and page that go to make up a record.

During the year the first three volumes of the records of the General Court were mended and bound in such a manner as to insure their permanent preservation. This action was timely and necessary, as the volumes were in such a condition that they could not be handled, and it was necessary to lock them up out of sight. Five volumes of muster rolls were also mended on tissue and newly bound in a substantial manner.

It is almost unnecessary to say that the work of the archive division is growing rapidly in magnitude and importance. The newly awakened interest in historical matters, genealogies, etc., has greatly increased the demands upon this division of the office, and the daily number of visitors has grown from an average of four or five to be fifteen to twenty. Proper attention to these visitors, who, of course, cannot be permitted access to the records except with the supervision and assistance of a clerk, occupies much of the time of the force in this division, and largely accounts for the slow rate of progress in the work of rendering the archives more accessible. It may yet be necessary, in the public interest, as well as in the interest of private historical research, to limit temporarily the use of the archives by individuals until the needed work of indexing can be completed.

Document Division.

There were printed, under the direction of this office, during the year 1894, in the Public Document series (numbering forty-eight different reports), 152,250 volumes, — an increase of 6,000 volumes over 1893. Of this number, 68,225 were handled and distributed in the document division of this office, being supplied to cities and towns, public officers, libraries and to the public generally.

In addition to the Public Document series, there were printed and distributed 25,000 copies of the pamphlet edition of the Laws, 8,500 copies of the Blue Book; and there were also received and distributed 1,600 copies of the Manual for the General Court, 1,359 copies of the term reports and 630 copies of the Senate and House Journals, — making a grand total of 105,314 volumes which passed through the document division during the year.

In accordance with a suggestion in the last annual report, the Legislature of 1894 revised the law in relation to the printing and distribution of reports of boards, public officers, commissions, etc., so as to include in the Public Document series all reports of permanent officers or boards. It was also provided by law that all Public Documents shall be distributed through the Secretary of the Commonwealth, including the distribution to members of the General Court, formerly made through the office of the Sergeant-at-Arms. Under this new provision of law arrangements have been made in this office for effecting exchanges of documents among Senators and Representatives with the least possible trouble and expense.

It is apparent that the present edition of the Blue Book (8,500 copies) is not sufficient to meet the constantly increasing demand. I therefore suggest that the edition be increased to 10,000, and that the number allowed to each member of the General Court be increased from thirteen to seventeen copies.

Regimental Histories.

Since the last report of this office, no regimental histories have been purchased under the act of 1893, "to authorize the purchase of historical works relative to the services of Massachusetts volunteers during the late war." I am informed,

unofficially, that the history of the Eighth Light Battery and of the Fifty-seventh Infantry are in process of preparation, and will probably be submitted for approval during the coming year.

State Printing.

As supervisor of State printing, I have inspected the State printing office from time to time, observing the manner in which the work has been performed, and being constantly in communication with the State printers. In addition to the general supervision exercised by me, all bills have been carefully examined and the matter itself measured by an expert employed by the Auditor, under the provisions of chapter 287 of the Acts of 1893.

The largest item of expense during the year was that for the series of Public Documents, amounting to $49,063.42. This series now numbers forty-eight documents, and their cost ranged from about $6,000 for the Agricultural report and $4,000 for the report of the Board of Health down to $21.40 for the report of the Board of Registration in Dentistry.

Other large items in the printing bills were: House bills, documents, etc., $14,876.50; Senate bills, etc., $8,629.35; ballots, $6,780.10; and Blue Book, $6,516.20.

The aggregate of these items is materially less than that of the preceding year.

Early Laws.

Under the authority of chapter 104, Resolves of 1889, the work of collating, indexing and publishing the Acts and Resolves of the General Court, from the adoption of the Constitution to the year 1806, has been continued.

Volume 5, covering the years 1788–89, is recently from the press, while the copy for volumes 6 and 7 has been prepared. The publication of these two volumes, covering the period of 1790–93, inclusive, together with the compilation of material for subsequent volumes, is projected for the current year. In this work recourse to the original sources, whether acts, resolves or addresses, is had when possible; and, while this has materially increased the labor of preparing the copy and verifying the reprint, it has served the purpose of correcting many glaring errors in the early pamphlet edition, and brought

to light, through careful searching of the archives, large numbers of documents which have heretofore been overlooked.

Publication of Special Laws.

By chapter 110 of the Resolves of 1894, it was provided that the special acts passed from the year 1889 to 1893, inclusive, be collated and published, under the direction of the Secretary of the Commonwealth, in a volume uniform with the previous volumes of the special acts. This work is now in progress, and 1,424 pages are in type. About 60 more pages will complete the volume, and it will be issued about the first of March. The copy has been prepared by the clerical force of the office and edited by Bowdoin S. Parker, Esq., late chairman of the House Committee on the Judiciary, by whom, also, the index to the volume will be made.

Manuscript of the Constitution.

By authority of chapter 58 of the Resolves of 1894, a perfect copy of the original manuscript of the Constitution of the Commonwealth was made during the year, under the personal direction of the Secretary, by Mr. Samuel M. Barton, chief engrossing clerk of the office. For this copy, parchment of the same size as the original was procured, on which the copy was written line for line, with interlineations and marginal notes wherever such appeared in the original, and with special care to reproduce punctuation and capitalization.

By virtue of the resolve referred to, this official copy, being duly attested by the Secretary of the Commonwealth, has the same force and effect as the original.

Changes of Names.

The returns of 326 names changed as decreed by the several judges of probate were received and filed in this office, in compliance with the requirements of section 14, chapter 148 of the Public Statutes, and published in the Blue Book.

Peddlers' Licenses.

There were issued to hawkers and peddlers, under the provisions of chapter 68 of the Public Statutes, 1,865 licenses, — an increase of 52 over the previous year. Of this number,

350 were for the State, 760 for counties, 517 for cities and towns and 238 for cities and towns in which the applicant resided and paid taxes upon his stock in trade. There were also issued 944 free licenses to soldiers and sailors, and 35 free licenses to persons seventy years of age or upward.

Five licenses were issued to itinerant vendors, under the Act of 1890.

The number of transfers of licenses was 158.

Returns under the "Lobby Act."

Under the Lobby Act (chapter 446 of 1890, as amended by chapter 223 of 1891 and chapter 298 of 1894), 305 entries were made upon the docket of legislative counsel and agents. Returns were received at this office covering 295 of these entries. Of those received, it became the duty of the Secretary to transmit 23 to the Attorney-General for his information, 22 of them appearing to be irregular or defective, and the other being received after the expiration of the time limit. The ten cases of delinquency were also reported to the Attorney-General, as required by law.

Elections.

All statements and suggestions referring to elections appear, as required by law, in connection with the Returns of Assessed Polls, Registered Voters, etc., as Public Document, No. 43. In addition to the statistics heretofore published in this document, there is now presented, in accordance with chapter 200 of the Acts of 1894, the number of votes received by each candidate for a State office at the last annual State election, arranged by cities, towns and districts, as returned to this office.

Under the provisions of the Election Act of 1893, as amended by chapter 248 of the Acts of 1894, relative to statements of election expenses, 375 duplicate returns were received from city and town clerks and placed on file. I respectfully refer to my suggestion regarding these returns in Public Document No. 43.

Proclamations.

The usual Thanksgiving and Arbor Day proclamations by His Excellency the Governor were printed and distributed

under the direction of this office. Of the Thanksgiving proclamation, 2,076 were sent by mail to churches and 80 to institutions; and of the Arbor Day proclamation, 1,027 were distributed by mail.

There were also printed and distributed 1,000 copies of the first of the Patriots' Day proclamations, issued by His Excellency the Governor under the act (chapter 130 of 1894) "to abolish Fast Day and to make the nineteenth day of April a legal holiday."

Pardons, Requisitions, etc.

The number of pardons made out and issued in 1894 was 47; requisitions upon other States, 33; warrants issued upon requisitions from other States, 26; transfers from prisons, etc., to lunatic hospitals, 15; habitual criminal permit, 1.

Insolvency Returns.

Under the provisions of section 143, chapter 157 of the Public Statutes, the returns of 787 cases of insolvent debtors were received during the year from the several judges of the courts of insolvency, and entered in this office for convenient reference.

Naturalization Returns.

Under the provisions of section 5, chapter 345 of the Acts of 1885, returns were received of the naturalization of 2,505 persons before the various courts of the Commonwealth, — a decrease of 4,076 over the number returned for 1893. These returns, as required by law, were indexed and bound in convenient form for reference.

Record Ink.

An investigation of public records, by Commissioner Robert T. Swan, having shown that much mischief had been done, and more was likely to be done, by the use of fugitive inks, the Legislature of 1894, upon the recommendation of Mr. Swan, passed an act (chapter 378) "to establish standard record inks for public records." This act forbids the use upon any book of record or registery in any of the departments or offices of the Commonwealth, or of any county, city or town therein, of any ink excepting such as shall be furnished by the Secretary

of the Commonwealth; and the Secretary is required to establish, with the assistance of a chemist, a standard of ink, and to furnish inks of such standard to the several departments and offices wherein their use is required.

Under authority of this law advertisements were inserted in the Boston papers and notices were sent to manufacturers in New York calling for proposals, to be accompanied by samples of ink to be furnished. A standard was chosen from the specifications issued by the British Stationery Office, and in response to the advertisement seven samples of ink were received. These were subjected to chemical analysis and rigid tests of exposure to light and weather. As the result of these analyses and tests, and upon the advice of the chemist employed for the State, Prof. G. F. H. Markoe, the ink now in use, manufactured by one of the most prominent firms in the country, was adopted and the issue was begun about November first. It is used to-day probably by several thousand persons, and as only twelve complaints against it have reached this office, it may fairly be said to give general satisfaction. The complaints referred to are generally to the effect that the ink is too heavy, and is apt to blur unless it is allowed to become perfectly dry, and it is said by some that they cannot spare the time to allow it to dry. It is evident from the nature of these complaints that the use of thin fluids, which, while flowing smoothly and drying quickly, are not sufficiently permanent for records, has been too common; and it only serves to show more clearly the necessity for some enactment like that of the new law. For instance, one town officer who complains of the ink writes that "the ink we had been using gave us none of these troubles, and would stand in the wells a month if necessary, and flow well every day." It is apparent that an ink so thin that it could stand a month's evaporation without becoming thick enough to clog a pen must be too thin to be permanent. I judge from such complaints that it is a common practice to allow the ink to stand for indefinite periods in the inkstands, subjected, of course, to evaporation and consequent thickening if the ink be originally of a sufficient consistency to make a a permanent record. I am convinced that if the ink adopted be used properly and renewed frequently in the wells, as is done in all well-regulated public offices, no difficulty will be

found with it except such as will attend the use of any ink heavy enough to insure its permanency beyond a doubt. There is, however, no prejudice in this office in favor of the present standard and if, as is quite probable, experiments shall prove that greater convenience in use can be secured without impairing the prime and indispensable quality of permanency, such an improvement will be made.

Information comes to me, unofficially, that some recording officers are not complying with the law, and openly refuse to do so. A town clerk has written to me that he has been in the habit of making his own ink; and he says, in substance, that if he considers the State ink better than his he will use it, — otherwise not. In view of these facts, I respectfully suggest that an adequate penalty be provided for non-compliance with this law. If this be not done, and recording officers are to be allowed to violate the law with impunity, it would be better, for the sake of a decent regard for the authority of the Commonwealth, to repeal the law.

The amount of ink sold up to Jan. 1, 1895, is shown by the following table: —

	Gallons.	Quarts.	Pints.	Half-pints.
Counties, ...	10	614	62	12
Cities, ...	28	1,078	324	72
Towns, ...	59	410	572	846
	97	2,102	958	930

The receipts from these sales amount to $1,843.63.

There have been issued free to State officers, boards and commissions, 3 gallons, 173 quarts, 17 pints and 46 half-pints.

Miscellaneous.

As required by law, the return of the Surveyor-General of Lumber of the various kinds and quantities of lumber surveyed and the amount of fees received by him and his deputies in the year 1893 was received and filed.

The return of the Inspector-General of Fish was received and published in the Boston "Daily Advertiser" for Feb. 23, 1894.

The four special reports from this office which form a part of the Public Document series, namely, Returns of Births, Marriages and Deaths (Public Document No. 1); Abstract of Certificates of Corporations (Public Document No. 10); Aggregates of Polls, Property, Taxes, etc. (Public Document No. 19); and Returns of Assessed Polls, Registered Voters and Persons who voted, etc. (Public Document No. 43), have been made as required by law, and it is, therefore, unnecessary in this report to do more than refer to these documents.

Respectfully,

WM. M. OLIN,
Secretary of the Commonwealth.

LIQUOR LICENSES

1894.

ABSTRACT OF RETURNS made by the several City and Town clerks to the Secretary of the Commonwealth, in the year 1894, under the requirements of section 5, chapter 100, Public Statutes, showing the number of licenses issued for the sale of intoxicating liquors, the amounts received therefor, and the number of licenses revoked during the year, with a statement of the vote given at their last annual meeting on the question, "Shall licenses be granted for the sale of intoxicating liquors in this city (or town)?"

[NOTE.—The action of a town (in February, March or April) governs the year in which the vote is taken, while that of a city (in December) governs the following year.]

Liquor Licenses, 1894.

COUNTIES, CITIES AND TOWNS.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
BARNSTABLE CO.																								
Barnstable,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76	112
Bourne,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	98
Brewster,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37	78
Chatham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	55
Dennis,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	73
Eastham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	36
Falmouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87	165
Harwich,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54	204
Mashpee,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	61
Orleans,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$1 00	-	-	-	-	$1 00	9	32
Provincetown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77	284
Sandwich,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	98	188
Truro,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	87
Wellfleet,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	76
Yarmouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	113
Totals,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$2 00	-	-	-	-	$2 00	563	1,662

Berkshire Co.																										
Adams,	9	$9,000 00	-	-	-	-	-	-	-	7	$3,500 00	-	1	$150 00	-	4	$4 00	-	-	-	-	$12,654 00	543	527
Alford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	23
Becket,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	69
Cheshire,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	73
Clarksburg,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	31
Dalton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155	250
Egremont,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	121
Florida,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	50
Great Barrington,	8	6,000 00	-	-	-	-	-	-	-	3	1,500 00	-	1	1,500 00	-	5	5 00	-	-	-	-	9,005 00	403	256
Hancock,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	68
Hinsdale,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	109	138
Lanesborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39	92
Lee,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	303	328
Lenox,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	161	180
Monterey,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	32
Mt. Washington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10
New Ashford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	15
N. Marlborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	79	52
North Adams,	16	19,200 00	-	-	-	-	-	-	-	16	9,600 00	-	3	1,500 00	-	9	9 00	-	-	-	-	30,309 00	1,328	1,153
Otis,	-	-	-	1	$250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	36	22
Peru,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
Pittsfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	2,154	1,535
Richmond,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	57
Sandisfield,	-	-	-	1	250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	78	23
Savoy,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	41
Sheffield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	97	148
Stockbridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112	127
Tyringham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	25
Washington,	-	-	-	-	-	-	-	-	-	-	-	-	1	300 00	-	-	-	-	-	-	-	300 00	42	38
W. Stockbridge,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	1	1 00	-	-	-	-	1,301 00	144	92
Williamstown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188	336
Windsor,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	51
Totals,	29	$35,200 00	-	2	$500 00	-	-	-	-	27	$14,900 00	-	6	$3,450 00	-	27	$27 00	-	-	-	-	$54,077 00	6,259	5,989
Bristol Co.																										
Acushnet,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	120
Attleborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	$3 00	-	-	-	-	$3 00	220	585
Berkley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	26
Dartmouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	152
Dighton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	87
Easton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	241	296
Fairhaven,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	118	237

Liquor Licenses, 1894 — Continued.

Counties, Cities and Towns.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Bristol Co. — Con.																								
Fall River,	74	$91,200 00	1	-	-	-	-	-	-	70	$21,000 00	1	-	-	-	49	$49 00	5	-	-	-	$112,249 00	6,977	3,250
Freetown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	123
Mansfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	129
New Bedford,	*38	57,000 00	-	-	-	-	-	-	-	3	1,800 00	-	-	-	-	41	41 00	-	10	$2,000 00	-	60,841 00	3,541	2,189
N. Attleborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	457	646
Norton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93	95
Raynham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	70
Rehoboth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	83
Seekonk,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	62
Somerset,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69	98
Swanzey,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	82
Taunton,	†25	41,600 00	-	-	-	-	-	-	-	-	-	-	-	-	-	11	11 00	-	-	-	-	41,611 00	2,329	1,713
Westport,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	157
Totals,	137	$189,800 00	1	-	-	-	-	-	-	73	$22,800 00	1	-	-	-	109	$109 00	5	10	$2,000 00	-	$214,709 00	14,275	10,199
Dukes Co.																								
Chilmark,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
Cottage City,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	95
Edgartown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$1 00	-	-	-	-	$1 00	14	59
Gay Head,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
Gosnold,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	8
Tisbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	96
West Tisbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	52
Totals,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$1 00	-	-	-	-	$1 00	44	343
Essex Co.																								
Amesbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	$7 00	-	-	-	-	$7 00	574	863
Andover,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64	348

Beverly,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	7 00	-	-	-	-	7 00	412	867
Boxford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	61
Bradford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195	454
Danvers,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	6 00	1	-	-	-	6 00	334	626
Essex,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	36	108
Georgetown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	177	177
GLOUCESTER,	†25	$37,500 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	9 00	-	-	-	-	37,509 00	1,549	1,434
Groveland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	142	193
Hamilton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59	69
HAVERHILL,	27	32,400 00	-	-	-	-	-	-	-	27	$21,600 00	-	-	-	-	-	41	41 00	-	-	-	-	54,041 00	2,137	2,509
Ipswich,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242	363
LAWRENCE,	‡39	77,200 00	-	-	-	-	-	-	-	5	9,000 00	-	-	-	-	-	33	33 00	-	5	$2,000 00	-	88,233 00	3,857	3,423
LYNN,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,508	4,006
Lynnfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	79
Manchester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68	106
Marblehead,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	622	972
Merrimac,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109	256
Methuen,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	256	448
Middleton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	48
Nahant,	§3	3,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	50 00	-	3,050 00	130	43
Newbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	110
NEWBURYPORT,	12	17,942 00	-	-	-	-	-	-	-	12	4,279 50	-	-	-	-	-	10	10 00	-	-	-	-	22,231 50	1,201	952
North Andover,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	182	360
Peabody,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	858	990
Rockport,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	347
Rowley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33	121
SALEM,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,722	2,605
Salisbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	92
Saugus,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	332	413
Swampscott,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124	353
Topsfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	16	56
Wenham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	7	75
West Newbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	86
Totals,	106	$168,042 00	-	-	-	-	-	-	-	44	$34,879 50	-	-	-	-	-	120	$120 00	1	6	$2,050 00	-	$205,091 50	22,208	24,013
FRANKLIN CO.																									
Ashfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	77
Bernardston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	68
Buckland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$2 00	1	-	-	-	$2 00	126	133
Charlemont,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	9	84
Colrain,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	60
Conway,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	51	135

* Thirty-eight first and fourth classes taken together.

‡ Thirty-nine first and fourth classes taken together.

† Twenty-five first and fourth classes taken together.

§ Issued for three months.

Liquor Licenses, 1894 — Continued.

Counties, Cities and Towns.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Franklin Co. — Con.																								
Deerfield,	2	$2,000 00	-	1	$400 00	-	-	-	-	2	$600 00	-	-	-	-	1	$1 00	-	-	-	-	$3,001 00	208	189
Erving,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	1,300 00	80	65
Gill,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	33
Greenfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5 00	-	-	-	-	5 00	487	488
Hawley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	65
Heath,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	49
Leverett,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	43
Leyden,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	34
Monroe,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	17
Montague,	6	6,000 00	-	-	-	-	-	-	-	6	1,800 00	-	-	-	-	6	6 00	-	-	-	-	7,806 00	423	319
New Salem,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46
Northfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	81
Orange,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	356	466
Rowe,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	41
Shelburne,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	28	98
Shutesbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	36
Sunderland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	80
Warwick,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	45
Wendell,	1	1,000 00	-	-	-	-	-	-	-	1	500 00	-	-	-	-	-	-	-	-	-	-	1,500 00	57	44
Whately,	-	-	-	1	250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	81	62
Totals,	10	$10,000 00	-	2	$650 00	-	-	-	-	10	$3,200 00	-	-	-	-	22	$22 00	1	-	-	-	$13,872 00	2,092	2,858
Hampden Co.																								
Agawam,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119	173
Blandford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	33
Brimfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	53
Chester,	1	$1,000 00	-	-	-	-	-	-	-	1	$300 00	-	-	-	-	1	$1 00	-	-	-	-	$1,301 00	138	62
Chicopee,	*14	27,100 00	-	-	-	-	-	-	-	-	-	-	-	-	-	9	9 00	-	-	-	-	27,109 00	1,282	597
E. Longmeadow,†	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Granville,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	62

Hampden,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	85
Holland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20
Holyoke,	‡34	44,200 00	-	-	-	-	-	-	-	1	1,000 00	-	-	-	-	25	25 00	-	2	$200 00	-	45,425 00	2,985	1,668
Longmeadow,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	27	93
Ludlow,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	121
Monson,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	239	297
Montgomery,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	22
Palmer,	6	6,000 00	-	-	-	-	-	-	-	6	4,200 00	-	-	-	-	4	4 00	-	-	-	-	10,204 00	421	352
Russell,	-	-	-	1	$250 00	-	-	-	-	1	350 00	-	-	-	-	-	-	-	-	-	-	600 00	99	26
Southwick,	-	-	-	1	250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	108	95
Springfield,	§39	58,100 00	-	-	-	-	-	-	-	3	4,500 00	-	2	$2,500 00	-	‖30	30 00	-	4	400 00	-	65,530 00	4,374	2,711
Tolland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
Wales,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	53
Westfield,	9	9,900 00	-	-	-	-	-	-	-	9	3,600 00	-	-	-	-	7	7 00	-	-	-	-	13,507 00	1,123	863
W. Springfield,	4	4,650 00	-	-	-	-	-	-	-	4	1,200 00	-	-	-	-	3	3 00	-	-	-	-	5,853 00	411	365
Wilbraham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34	106
Totals,	107	$150,950 00	-	2	$500 00	-	-	-	-	25	$15,150 00	-	2	$2,500 00	-	80	$80 00	-	6	$600 00	-	$169,780 00	11,509	7,876
Hampshire Co.																								
Amherst,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	$3 00	3	-	-	-	$3 00	232	315
Belchertown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	144	147
Chesterfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	36
Cummington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	90
Easthampton,	4	$4,000 00	-	-	-	-	-	-	-	4	$2,000 00	-	-	-	-	2	2 00	-	1	$100 00	-	6,102 00	384	364
Enfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67	95
Goshen,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	18
Granby,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	33
Greenwich,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	47
Hadley,	-	-	-	1	$250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	118	92
Hatfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66	102
Huntington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	102	106
Middlefield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	34
Northampton,	14	14,000 00	-	-	-	-	-	-	-	14	4,200 00	-	-	-	-	8	8 00	-	-	-	-	18,208 00	1,199	986
Pelham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	39
Plainfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	54
Prescott,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	26
South Hadley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	231	276
Southampton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	65
Ware,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	451	488

* Fourteen first, fourth and fifth classes taken together.

‡ Thirty-four first and fourth classes taken together.

† Separated from the town of Longmeadow, July 1, 1894.

§ Thirty-nine first and fourth classes taken together.

‖ One expired May 1.

Liquor Licenses, 1894 — Continued.

Counties, Cities and Towns.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Hampshire Co. — Con.																								
Westhampton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	49
Williamsburg,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$2 00	-	-	-	-	$2 00	142	163
Worthington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	47
Totals,	18	$18,000 00	-	1	$250 00	-	-	-	-	18	$6,200 00	-	-	-	-	22	$22 00	-	1	$100 00	-	$24,572 00	3,270	3,677
Middlesex Co.																								
Acton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63	94
Arlington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	326	534
Ashby,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	68
Ashland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144	152
Ayer,	2	$2,500 00	-	-	-	-	-	-	-	2	$2,500 00	-	-	-	-	2	$2 00	-	-	-	-	$5,002 00	205	145
Bedford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	104
Belmont,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	60	135
Billerica,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	105
Boxborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	37
Burlington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33	41
Cambridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	49 00	-	-	-	-	49 00	4,500	5,099
Carlisle,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	54
Chelmsford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91	111
Concord,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	190	281
Dracut,	1	1,150 00	-	-	-	-	-	-	-	1	350 00	-	-	-	-	-	-	-	-	-	-	1,500 00	199	171
Dunstable,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	55
Everett,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	712	1,508
Framingham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	797	791
Groton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	145
Holliston,	3	3,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	3	3 00	-	-	-	-	3,303 00	246	212
Hopkinton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	362	356
Hudson,	4	4,000 00	-	-	-	-	-	-	-	4	2,000 00	-	-	-	-	4	4 00	-	-	-	-	6,004 00	525	265
Lexington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92	223
Lincoln,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	68

Littleton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	70
LOWELL,	72	79,200 00	-	-	-	-	-	-	-	76	34,800 00	-	1	$1,800 00	-	66	66 00	-	2	$100 00	-	115,966 00	7,045	6,089
MALDEN,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,608	2,276
MARLBOROUGH,	13	13,000 00	-	-	-	-	-	-	-	13	6,500 00	-	-	-	-	-	-	-	-	-	-	19,500 00	1,489	1,157
Maynard,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	236	228
MEDFORD,	3	3,750 00	-	-	-	-	-	-	-	3	1,200 00	-	-	-	-	8	8 00	-	-	-	-	4,958 00	665	1,432
Melrose,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	247	902
Natick,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	800	868
NEWTON,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	22 00	-	-	-	-	22 00	673	1,581
North Reading,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	75
Pepperell,	3	3,900 00	-	-	-	-	-	-	-	3	1,050 00	-	-	-	-	2	2 00	-	-	-	-	4,952 00	233	171
Reading,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	390
Sherborn,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	67
Shirley,	1	1,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	-	-	-	-	-	-	1,300 00	94	88
SOMERVILLE,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,008	2,869
Stoneham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	467	533
Stow,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	61
Sudbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	62
Tewksbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	77
Townsend,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70	109
Tyngsborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39	73
Wakefield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	448	608
WALTHAM,	8	11,250 00	-	-	-	-	-	-	-	14	19,600 00	2	-	-	-	14	14 00	-	-	-	-	30,864 00	1,624	1,531
Watertown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	6 00	-	-	-	-	6 00	584	600
Wayland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	93
Westford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83	168
Weston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	78
Wilmington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	90
Winchester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	458
WOBURN,	9	9,000 00	-	-	-	-	-	-	-	13	4,000 00	-	-	-	-	5	5 00	-	-	-	-	13,005 00	1,567	788
Totals,	119	$131,750 00	-	-	-	-	-	-	-	131	$72,600 00	2	1	$1,800 00	-	190	$190 00	-	2	$100 00	-	$206,440 00	28,224	34,838
NANTUCKET Co.																								
Nantucket,	-	-	-	1	$250 00	-	-	-	-	2	$600 00	-	-	-	-	2	$2 00	-	-	-	-	$852 00	315	188
NORFOLK Co.																								
Avon,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	172	167
Bellingham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	38
Braintree,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	$2 00	-	-	-	-	$2 00	163	350
Brookline,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	6 00	-	-	-	-	6 00	621	944
Canton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	270	363
Cohasset,	-	-	-	-	-	-	-	-	-	-	-	-	1	$112 50	-	1	1 00	-	-	-	-	113 50	95	58
Dedham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	548	643
Dover,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	73

Liquor Licenses, 1894 — Continued.

Counties, Cities and Towns.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Norfolk Co. — Con.																								
Foxborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88	196
Franklin,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	251	381
Holbrook,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116	200
Hyde Park,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	$6 00	-	-	-	-	$6 00	599	865
Medfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88	145
Medway,	2	$3,000 00	-	-	-	-	-	-	-	1	$1,250 00	-	-	-	-	2	2 00	-	-	-	-	4,252 00	248	241
Millis,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	102
Milton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	*3	2 00	-	-	-	-	2 00	111	401
Needham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	175	266
Norfolk,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	37
Norwood,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	207	366
Quincy,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,037	1,889
Randolph,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231	457
Sharon,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	155
Stoughton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	296	389
Walpole,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	143	188
Wellesley,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	76	234
Weymouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	782	890
Wrentham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	136
Totals,	2	$3,000 00	-	-	-	-	-	-	-	1	$1,250 00	-	1	$112 50	-	31	$30 00	-	-	-	-	$4,392 50	6,462	10,174
Plymouth Co.																								
Abington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91	239
Bridgewater,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158	276
Brockton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,167	3,297
Carver,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	61
Duxbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119	146
E. Bridgewater,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$1 00	-	-	-	-	$1 00	56	124
Halifax,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	50
Hanover,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78	202

Hanson,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	85
Hingham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	3 00	157	330
Hull,	3	$3,000 00	-	1	$250 00	-	-	-	-	1	$300 00	-	-	-	-	-	-	-	1	$150 00	-	3,700 00	78	22
Kingston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62	147
Lakeville,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	39
Marion,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	89
Marshfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89	96
Mattapoisett,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73	106
Middleborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	222	428
Norwell,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77	93
Pembroke,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	64
Plymouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4 00	-	-	-	-	4 00	363	637
Plympton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	31
Rochester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	70
Rockland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	455	400
Scituate,	2	2,000 00	-	-	-	-	-	-	-	2	600 00	-	-	-	-	-	-	-	-	-	-	2,600 00	202	145
Wareham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118	120
W. Bridgewater,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40	121
Whitman,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	255	596
Totals,	10	$10,000 00	-	1	$250 00	-	-	-	-	3	$900 00	-	-	-	-	8	$8 00	-	1	$150 00	-	$11,308 00	4,998	8,017
SUFFOLK CO.																								
BOSTON,	686	$712,300 00	2	23	$11,500 00	-	-	-	-	780	$320,700 00	2	53	$37,000 00	-	294	$294 00	3	48	$2,400 00	-	$1,064,194 00	35,440	23,748
CHELSEA,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,286	2,512
Revere,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	464	550
Winthrop,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75	365
Totals,	686	$712,300 00	2	23	$11,500 00	-	-	-	-	789	$320,700 00	2	53	$37,000 00	-	294	$294 00	3	48	$2,400 00	-	$1,064,194 00	38,265	27,175
WORCESTER CO.																								
Ashburnham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131	189
Athol,	5	$5,000 00	-	-	-	-	-	-	-	6	$3,000 00	-	-	-	-	5	$5 00	-	-	-	-	$8,005 00	583	513
Auburn,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	65
Barre,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	55	147
Berlin,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	103
Blackstone,	6	6,000 00	-	-	-	-	-	-	-	1	300 00	-	-	-	-	3	3 00	-	-	-	-	6,303 00	410	216
Bolton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	60
Boylston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	68
Brookfield,	3	4,500 00	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3 00	-	-	-	-	4,503 00	308	193
Charlton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	68
Clinton,	10	10,000 00	-	-	-	-	-	-	-	10	5,000 00	-	-	-	-	9	9 00	-	-	-	-	15,009 00	1,020	913
Dana,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	51

* One fee not paid.

Liquor Licenses, 1894 — Continued.

Counties, Cities and Towns.	First Class.			Second Class.			Third Class.			Fourth Class.			Fifth Class.			Sixth Class.			Special Club.			Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.	No. Issued.	Amounts Received for same.	No. Revoked.		Yes.	No.
Worcester Co. — Con.																								
Douglas,	1	$1,300 00	-	-	-	-	-	-	-	1	$400 00	-	-	-	-	2	$2 00	-	-	-	-	$1,702 00	186	159
Dudley,	2	2,000 00	-	-	-	-	-	-	-	2	600 00	-	-	-	-	-	-	-	-	-	-	2,600 00	194	100
Fitchburg,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,660	2,239
Gardner,	7	7,000 00	1	-	-	-	-	-	-	-	-	-	1	$1,000 00	-	6	6 00	-	-	-	-	8,006 00	722	716
Grafton,	5	5,000 00	-	-	-	-	-	-	-	4	200 00	-	-	-	-	4	4 00	-	-	-	-	5,204 00	274	236
Hardwick,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	161	164
Harvard,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	63
Holden,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	114
Hopedale,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	84
Hubbardston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	81
Lancaster,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	154
Leicester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	223	243
Leominster,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	596	830
Lunenburg,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85
Mendon,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	29
Milford,	8	10,400 00	-	-	-	-	-	-	-	2	2,600 00	-	-	-	-	7	7 00	-	-	-	-	13,007 00	1,099	492
Millbury,	4	4,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000 00	305	289
New Braintree,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	33
No. Brookfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	254	361
Northborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	27	104
Northbridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	67	327
Oakham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	52
Oxford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124	146
Paxton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	42
Petersham,	-	-	-	1	$250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	93	88
Phillipston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	45
Princeton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57	62
Royalston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	83
Rutland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	91

Shrewsbury,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59	99
Southborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	158
Southbridge,	7	7,000 00	-	-	-	-	-	-	-	7	2,100 00	-	-	-	-	2	2 00	-	-	-	-	9,102 00	521	462
Spencer,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	397	600
Sterling,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	112
Sturbridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	66
Sutton,	3	3,000 00	-	-	-	-	-	-	-	3	900 00	-	-	-	-	-	-	-	-	-	-	3,900 00	156	120
Templeton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	-	-	-	2 00	147	257
Upton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 00	-	-	-	-	1 00	88	183
Uxbridge,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	274	318
Warren,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	265	313
Webster,	7	9,800 00	-	-	-	-	-	-	-	7	2,100 00	-	-	-	-	5	5 00	-	-	-	-	11,905 00	494	278
West Boylston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155	168
West Brookfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	105
Westborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238	411
Westminster,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	54
Winchendon,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	205	228
Worcester,	65	91,000 00	2	3	2,700 00	-	-	-	-	13	23,400 00	-	3	2,000 00	-	54	54 00	1	-	-	-	119,154 00	7,471	5,320
Totals,	133	$166,000 00	3	4	$2,950 00	-	-	-	-	56	$40,600 00	-	4	$3,000 00	-	109	$109 00	1	-	-	-	$212,659 00	19,568	19,364

Liquor Licenses, 1894 — Concluded.

RECAPITULATION.

COUNTIES.	Vote at last Annual Meeting. Shall Licenses be granted?		Number Issued.							Number Revoked.	Received for Licenses.
	Yes.	No.	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Sixth Class.	Special Club.		
Barnstable, .	563	1,662	-	-	-	-	-	2	-	-	$2 00
Berkshire, . .	6,259	5,989	29	2	-	27	6	27	-	-	54,077 00
Bristol, . .	14,275	10,199	137*	-	-	73	-	109	10	7	214,709 00
Dukes, . . .	44	343	-	-	-	-	-	1	-	-	1 00
Essex, . . .	22,208	24,013	106†	-	-	44	-	120	6	1	205,091 50
Franklin, . .	2,092	2,858	10	2	-	10	-	22	-	1	13,872 00
Hampden, . .	11,509	7,876	107‡	2	-	25	2	80	6	-	169,780 00
Hampshire, . .	3,270	3,677	18	1	-	18	-	22	1	-	24,572 00
Middlesex, . .	28,224	34,338	119	-	-	131	1	190	2	2	206,440 00
Nantucket, . .	315	188	-	1	-	2	-	2	-	-	852 00
Norfolk, . .	6,462	10,174	2	-	-	1	1	31	-	-	4,392 50
Plymouth, . .	4,998	8,017	10	1	-	3	-	8	1	-	11,308 00
Suffolk, . .	38,265	27,175	686	23	-	789	53	294	48	7	1,084,194 00
Worcester, . .	19,568	19,364	133	4	-	56	4	109	-	4	212,659 00
Totals, . .	158,052	155,873	1,357	36	-	1,179	67	1,017	74	22	$2,201,950 00

* Sixty-three first and fourth classes taken together.
† Sixty-four first and fourth classes taken together.
‡ Eighty-seven first, fourth and fifth classes taken together.

SHERIFFS' RETURNS

1894.

Abstract of the Returns of the Sheriffs of the several Counties of the Commonwealth for the Year ending Sept. 30, 1894, in compliance with the Public Statutes, Chapter 25, Sections 25, 26.

COUNTIES.	Amount of Money Received.					Number of Days' Attendance.					
	From County Treasurer.	For Fees in Civil Processes.	For Fees in Criminal Processes.	From all other Sources.	Total.	Upon Sup. Jud. Court.	Upon Superior Court.	Upon Court of Record.	Upon County Commissioners.	Upon more than one Court at same time.	Total.
Barnstable,	$703 80	–	$78 70	$23 55	$806 05	2	16	†23	22	2	65
Berkshire,	1,600 00	–	–	100 00	1,700 00	5	64	–	–	–	69
Bristol,	1,520 00	–	–	2,538 32	4,058 32	4	134	–	–	–	138
Dukes,	641 25	$183 28	49 26	100 00	973 79	–	9	–	–	–	9
Essex,	2,483 34	–	–	6,201 45	8,684 79	5	202	–	–	31	238
Franklin,	–	–	123 00	800 00	923 00	4	28	–	–	–	32
Hampden,	–	–	4,749 55	–	4,749 55	9	163	–	12	18	202
Hampshire,	1,144 97	–	–	1,195 00	2,339 97	2	53	–	12	–	67
Middlesex,	2,650 00	–	–	6,687 42	9,337 42	11	397	–	–	170	408
Nantucket,	390 49	22 54	166 24	9 86	589 13	–	2	–	–	–	2
Norfolk,	5,190 68	–	–	2,678 20	7,868 88	33	627	–	–	–	660
Plymouth,	900 00	–	–	–	900 00	20	86	–	86	–	192
Suffolk,	3,025 00	–	–	25,522 73	28,547 73	*263	‡1,229	–	–	–	246
Worcester,	2,515 52	–	–	3,659 50	6,175 02	11	200	–	–	12	223
Totals,	$22,765 05	$205 82	$5,166 75	$49,516 03	$77,653 65	351	3,210	23	132	233	2,551

* Supreme judicial court for the Commonwealth, 80; supreme judicial court, 183. † District court.

‡ First session, 168; second session, 168; third session, 173; jury waived, 166; equity, 246; divorce, 64; criminal, 244.

RETURN

OF

REGISTERS OF DEEDS

1894.

Abstract of the Returns of Registers of Deeds in the several Counties of the Commonwealth for the Year ending Sept. 30, 1894, in compliance with the Public Statutes, Chapter 24, Sections 30, 31, 32.

COUNTIES.	NAMES OF REGISTERS.	Number of Deeds Recorded.	Number of other Instruments.	Amount of Fees received for Deeds.	Amount received for other Instruments.	Number of Legal Pages covered.	Expenses of Office above what is paid by County.
Barnstable,	Andrew F. Sherman,	1,932	185	$1,296 80	$37 00	6,669	$375 00
Berkshire Middle District,	Henry M. Pitt,	1,393	585	1,223 95	199 30	6,569	75 00
Berkshire Northern District,	E. E. Merchant,	1,378	260	1,224 03	94 05	5,991	–
Berkshire Southern District,	John C. New,	599	121	497 95	37 70	2,472	–
Bristol Northern District,	Joseph E. Wilbar,	2,754	115	2,083 55	103 50	9,597	1,050 00
Bristol Southern District,	George B. Richmond,	2,492	509	2,112 89	285 80	9,850	906 15
Bristol Fall River District,	Nathan D. Chace,	2,554	762	2,274 15	183 50	10,767	865 00
Dukes,	Littleton C. Wimpenney,	480	46	290 00	22 19	1,265	–
Essex Northern District,	John J. Donovan,	2,309	95	1,851 60	57 05	8,943	834 00
Essex Southern District,	Charles S. Osgood,	13,347	955	8,922 65	296 45	43,305	5,176 38
Franklin,	Edwin Stratton,	2,034	618	1,570 55	154 50	8,022	566 33
Hampden,	James R. Wells,	6,458	1,405	4,474 75	399 50	19,922	1,997 75
Hampshire,	Robert W. Lyman,	2,798	198	1,753 82	54 45	8,769	779 00
Middlesex Northern District,	Joseph P. Thompson,	3,070	1,479	2,850 25	457 20	15,000	1,718 69
Middlesex Southern District,	Charles B. Stevens,	20,400	10,831	18,133 63	4,862 42	99,500	18,757 30
Nantucket,	Lauriston Bunker,	267	70	132 40	60 15	932	–
Norfolk,	John H. Burdakin,	9,673	498	7,348 06	263 61	*23,500	4,771 83
Plymouth,	William S. Danforth,	7,625	196	5,822 00	162 08	33,422	3,629 60
Suffolk,	Thomas F. Temple,	21,507	5,916	16,994 25	4,762 10	101,760	17,453 19
Worcester,	Harvey B. Wilder,	9,768	3,258	6,561 45	2,187 15	40,424	5,944 30
Worcester Northern District,	David H. Merriam,	1,789	915	1,628 85	276 85	8,483	805 68
Totals,		114,627	29,017	$89,047 58	$14,956 55	465,162	$65,705 20

* Estimated.

PUBLIC DOCUMENT . . . . . No. 5.

REPORT

OF THE

TREASURER AND RECEIVER-GENERAL

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1894.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1895.

Commonwealth of Massachusetts.

TREASURY DEPARTMENT, BOSTON, Jan. 16, 1895.

Hon. GEORGE VON L. MEYER,
Speaker of the House of Representatives, Boston.

SIR: — I have the honor to transmit herewith the annual report of this department for the year ending Dec. 31, 1894, in accordance with the provisions of section 22, chapter 16 of the Public Statutes.

Respectfully yours,

H. M. PHILLIPS,
Treasurer.

Commonwealth of Massachusetts.

TREASURY DEPARTMENT, BOSTON, Jan. 15, 1895.

To the Honorable the Senate and House of Representatives.

In presenting the annual report of this department for the year 1894 it is proper to note the fact that the financial transactions have been remarkable, in that a larger amount of public debt has been paid during the year than in any previous year in the existence of the Commonwealth, payments falling due as detailed below: —

January 1, Danvers Lunatic Hospital loan, ...	$650,000 00
May 1, Bounty Fund loan, ...	8,402,148 90
July 1, Danvers Lunatic Hospital loan, ...	250,000 00
July 1, Troy & Greenfield Railroad loan, ...	300,000 00
Or a total of	$9,602,148 90

and if are included payments falling due Jan. 1, 1895, which have been met prior to the presenting of this report, there may be added the two sterling loans paid in London on the 1st inst., namely: —

Troy & Greenfield Railroad loan, ...	$1,506,181 75
State Prison loan, ...	1,299,355 50

making the total payments on account of the public debt from Jan. 1, 1894, to Jan. 1, 1895, both dates inclusive, $12,407,686.15.

This large amount has been paid from sinking funds amply providing for the several loans in each case, and of this amount about seven millions were payable in London.

No other sterling loans will become due until Jan. 1, 1900, when the Boston, Hartford & Erie Railroad loan will be paid, amounting to £743,600.

The annual saving of interest by the maturing of the above-named loans is over $620,000, — partly offset, however, by the interest on new loans contracted, amounting to $131,300.

The funded debt of the Commonwealth Dec. 31, 1893, was	$34,811,415 55
and the sinking funds were	21,874,202 19
leaving the net debt Dec. 31, 1893, ...	$12,937,213 36

The following table gives the condition of the debt and sinking funds Dec. 31, 1894, showing a decrease during the year in the gross debt of $5,742,148.90 and a decrease in the net debt of $842,852.11 : —

Funded Debt and Sinking Funds, Dec. 31, 1894.

NAMES OF LOANS.	Amounts.	Sinking Funds.
Abolition of grade crossings, . .	$650,000 00	$24,179 39
Armory, ...	1,190,000 00	222,320 22
Boston, Hartford & Erie, . . .	3,618,729 40	3,824,390 17
Fitchburg Railroad securities, . .	5,000,000 00	5,000,000 00
Medfield Insane Asylum, . . .	700,000 00	75,798 22
Metropolitan parks, ...	1,100,000 00	269 32
Metropolitan parks (Series 2), . .	500,000 00	8,720 95
Metropolitan sewerage, . . .	5,500,000 00	93,119 46
Prison and hospital, ...	2,999,355 50	3,079,187 29
State House, 1901, ...	1,835,000 00	364,768 90
State House construction, . . .	2,500,000 00	698,968 08
State Highway, ...	300,000 00	35,226 46
Troy & Greenfield Railroad, . .	3,176,181 75	3,547,956 94
	$29,069,266 65	$16,974,905 40

leaving the net funded debt of the Commonwealth Dec. 31, 1894, $12,094,361.25, not including $8,500 bounty fund loan and $2,000 Danvers Lunatic Hospital loan, past due and not presented for payment, but to meet both of which cash is set aside in the treasury.

Of the loans making up this amount of debt the armory loan ($1,190,000), issued under the provisions of chapter 384 of the Acts of 1888, is to be paid, principal and interest, by the several cities in which the armories have been erected; the metropolitan sewerage loan ($5,500,000), issued under the provisions of chapter 439 of the Acts of 1889 and of chapter 307 of the Acts of 1894 is to be paid, principal and interest, by the several cities and towns located within the metropolitan district and benefited by the system of sewerage for which the loans were contracted; and $1,350,000 of the metropolitan parks loans, issued under the provisions of chap-

ter 407 of the Acts of 1893 and of chapters 288 and 483 of the Acts of 1894, is to be paid, principal and interest, by the several cities and towns within the metropolitan parks district, so called.

Annual assessments are made upon and collected with the annual state tax from the several cities and towns benefited as above, to meet the interest and sinking fund requirements for the payment of the interest and extinguishment at maturity of the debts referred to.

It may be proper for me in this connection to suggest the advisability of considering to what extent this comparatively new departure should be continued, — that is, of the Commonwealth borrowing money and issuing its bonds to carry on work for the benefit of certain cities and towns, and assessing annually upon the several municipalities benefited the requirements to pay the annual interest and the loans at maturity. It is practically compelling the municipalities to carry debts (it may be, and sometimes is, beyond their debt limit) which are not included among their reported liabilities, and to that extent is, to say the least, misleading.

The following table gives the particulars in regard to the loans issued by this department during the past year, and shows the average rate of interest or basis at which they were placed to be about 3.05 per cent. per annum, — a very satisfactory rate, when the fact is considered that the bonds of the Commonwealth are not exempt from taxation: —

Loans Issued in 1894.

Name of Loan.	Act Authorizing.	Due.	Amount.	Rate per Cent.	Price.
Abolition of grade crossings, .	Chap. 428, 1890,	Nov. 1, 1923,	$100,000	3½	105.5
Abolition of grade crossings, .	Chap. 428, 1890,	Nov. 1, 1923,	150,000	3	par.
Armory, ...	Chap. 384, 1888,	Sept. 1, 1923,	110,000	3	par.
Medfield Insane Asylum, .	Chap. 391, 1894,	Apr. 1, 1924,	700,000	3½	108.188
Metropolitan parks, . . .	Chap. 407, 1893,	Jan. 1, 1934,	1,000,000	3½	108.535
Metropolitan parks, . . .	Chap. 483, 1894,	Jan. 1, 1934,	100,000	3½	108.535
Metropolitan parks (Series 2),	Chap. 288, 1894,	Jan. 1, 1934,	500,000	3½	109.
Metropolitan sewerage, . .	Chap. 307, 1894,	Jan. 1, 1930,	500,000	3	par.
State highway, ...	Chap. 497, 1894,	Apr. 1, 1920,	300,000	3½	107.5
State House, 1901, . . .	Chap. 532, 1894,	July 1, 1901,	400,000	3½	103.14
Total loans issued in 1894,	. . . .	. . . .	$3,860,000		

Loan for the Abolition of Grade Crossings.

The additions to this loan during the year have been $100,000 3½ per cent. bonds sold in January and $150,000 3 per cents. sold in December, making the total amount of the loan $650,000.

Chapter 463 of the Acts of 1890, under the provisions of which this loan is made, limits the annual expenditure thereunder to $500,000. Prior to Jan. 1, 1894, there had been expended $183,198.26, and during the past year payments have been made amounting to $295,161.17. The amount returned to the Commonwealth by cities and towns which had been advanced on their account under the provisions of chapter 283 of the acts of 1893 (amended) is $19,581.59, and a balance remains in the treasury Dec. 31, 1894, to the credit of the loan of $191,222.16.

Armory Loan.

This loan has been increased during the year by the sale of $110,000 3 per cent. bonds to provide for the purchase of land and the erection thereon of a militia armory at Springfield.

The several issues of bonds known as the armory loan, authorized by chapter 384 of the Acts of 1888, are as follows: —

For Boston,	$600,000 due 1918,
Fitchburg,	60,000 due 1920 and 21,
Lawrence,	90,000 due 1921,
Lowell,	105,000 due 1918,
Worcester,	125,000 due 1918,
Lynn,	100,000 due 1922,
Springfield,	110,000 due 1923,

or a total of $1,190,000, of which there remains on hand Dec. 31, 1894, $103,062.77. The expenditures during the year have been $58,384.44.

Metropolitan Parks Loan.

Chapter 407 of the Acts of 1893, as amended by chapter 403 of the Acts of 1894, authorizes the issue of $1,500,000 "metropolitan parks loan" bonds, and chapter 509 of the

Acts of 1894 authorizes an additional issue of $300,000, the latter amount being for "open spaces for exercise and recreation along and near Charles River," etc. Chapter 288 of the Acts of 1894 provides for a loan of $500,000, to be known as the "Metropolitan parks loan, Series 2," for the construction of boulevards in connection with the public parks in the metropolitan parks district.

Under the provisions of these several acts, as appears from the foregoing table, $1,600,000 in 3½ per cent. forty-year bonds have been sold, the face value thereof being subject to the call of the Board of Metropolitan Parks Commissioners.

The amount expended during the year has been of the $1,100,000 issue $442,898.03 and of the $500,000 issue $25,316.48, leaving balance on hand at the close of the year to the credit of the former $657,101.97, and of the "Series 2" loan $474,683.52.

The commissioners appointed by the supreme judicial court to determine the proportion in which each of the cities and towns of the metropolitan district shall pay money into the treasury of the Commonwealth to meet the interest and sinking fund requirements for these loans have not made their report, and consequently no assessments have been made under these acts, except on account of the half ($250,000) of the "Series 2" loan, which is to be paid by the Commonwealth at large.

Metropolitan Sewerage Loan.

By the provisions of chapter 307 of the Acts of 1894 an additional loan of $500,000 was authorized to meet the expenses of the Metropolitan Sewerage Commission in completing the metropolitan system of sewerage, and 3 per cent. bonds due in 1930 have been sold at par for the entire amount.

The total loan of five and a half million dollars is presumed to be sufficient to complete the work laid out, and the balance remaining in the treasury Dec. 31, 1894, to the credit of this fund, was $391,002.22.

In addition to the interest and sinking fund requirements for this loan, as estimated by this department, the cost of maintenance of the entire system, as estimated by the Met-

ropolitan Sewerage Commission, is annually assessed upon and collected with the State tax from the cities and towns for whose benefit the sewers have been constructed, the proportion in which each city and town shall pay being fixed by the commission appointed by the supreme court.

Medfield Insane Asylum Loan.

Chapter 391 of the Acts of 1894 authorizes the issue of this loan amounting to $700,000 to provide for the purchase of land and the erection of the new insane asylum buildings at Medfield.

From the proceeds of this issue, under the provisions of the law authorizing it, the amounts which had already been expended by the commissioners having charge of the work from the general revenue of the Commonwealth were repaid to that account, and the total payments to Dec. 31, 1894, have been $401,775.52, leaving a balance on hand at the end of the year of $298,224.48. It is presumed that an additional amount may be needed to complete and occupy the buildings, but it should not be necessary to increase the loan for that purpose.

State House Loan, 1901.

An addition to this loan of $400,000 has been made during the year under the provisions of chapter 532 of the Acts of 1894, authorizing the taking by the State House Construction Commission of land on the east side of the State House, between Bowdoin, Beacon and Mt. Vernon streets, making the total issue to date $1,835,000.

Of this amount there remained on hand Dec. 31, 1894, $604,900.15.

The sinking fund for this loan and that for the payment of the $2,500,000 State House construction loan, the annual requirements for both of which are paid from general revenue under an annual appropriation, may well be consolidated into one fund, to be called the State House loans sinking fund, and I respectfully recommend such legislation as will permit this consolidation.

Temporary Loans.

The money needed by the department during the year "in anticipation of revenue" has been borrowed from the several funds in the treasury, and it has not been necessary to obtain "temporary money" from any outside source.

This has been rendered possible on account of the accumulation of large amounts of cash to meet the heavy payment of bonds falling due during the year.

The total amount borrowed in anticipation of revenue was $1,600,000, the largest amount owing on this account at any one time during the year being $1,200,000.

The rate of interest allowed the funds on these loans has been 2 per cent. per annum.

Metropolitan Parks Trust Fund.

Under the provisions of section 5, chapter 407 of the Acts of 1893, the treasurer has received, with the approval of the governor and council, gifts amounting to $12,500 in cash, which is held in trust for the purposes of the metropolitan parks act, subject to the order of the Metropolitan Parks Commission.

One of the conditions upon which these gifts were made is that the amount shall be expended towards the purchase of certain lands named in the communications from the donors accompanying the gifts; and I am informed that these lands have been taken by the commission, though no agreement as to the price has been reached. The money is invested in a deposit in one of the State depositaries drawing interest, it being thought best not to invest it in any permanent securities on account of its liability to be called for in the very near future.

Restoration of Marshes on Sudbury and Concord Rivers.

Chapter 426 of the Acts of 1894 directs the expenditure by the State Board of Health of a sum not exceeding $20,000 during the year 1894 in certain work tending to the "restoration of the marshes along the Concord and Sudbury

rivers," and to the "abatement of malaria and other perils to the public health" in that vicinity.

Of this amount there was expended $1,076.58, and the same act provides that one-half of the amount so expended shall be repaid to the Commonwealth in ten annual instalments by the towns of Sudbury, Concord, Wayland, Lincoln, Bedford, Carlisle and Billerica, in proportion to the acreage of the marsh land in said towns subject to overflow by the said rivers.

The assessors of these several towns are required to make, on or before the first day of May, 1895, sworn returns to this department of such acreage in their respective towns, from which returns the apportionment will be made by the treasurer of the Commonwealth, and the proper assessments made upon the towns annually in the month of December.

By the terms of the act the expenditures were authorized to be made "during the current year" 1894, and additional legislation may be desirable if the work is to be continued.

The Sinking Funds.

In accordance with the provisions of chapter 259 of the Acts of 1891, which authorizes the surplus accumulations of any of the sinking funds to be transferred to any other sinking fund which may not be full, the following transfers have been made: —

To the prison and hospital loan sinking fund: —	
From Fitchburg Railroad securities loan sinking fund, .	$46,236 61
From bounty loan sinking fund, ...	426,875 69
From Troy & Greenfield Railroad loan sinking fund, .	200,000 00

These transfers, without impairing the sufficiency of the several sinking funds from which they were made, have placed the prison and hospital loan sinking fund in condition to meet its several loans as they become due.

In fact, every state loan falling due prior to the year 1901 now has its own sinking fund, amply sufficient for the cancellation of the loan at maturity.

From the Fitchburg Railroad securities loan sinking fund has also been transferred to the sinking fund of the "State House loan, 1901," $108,000, by so much reducing the

amount required to be taken from general revenue for the latter fund.

The sinking fund of the Fitchburg Railroad securities loan is by law made to consist of the $5,000,000 bonds and the common stock of the Fitchburg Railroad Company, which were received in payment for the Hoosac tunnel and Troy & Greenfield Railroad. The surplus income from this sinking fund above the 3½ per cent. interest on the $5,000,000 State loan is to be added to the income of the school fund, and this surplus will be at least one-half of 1 per cent. annually on the $5,000,000 Fitchburg Railroad bonds after February, 1897, at which time they become a 4 per cent. security.

The School Fund.

By chapter 90 of the Resolves of the year 1894 the school fund is to receive annually from the general revenue of the Commonwealth one hundred thousand dollars until the principal of the fund shall amount to five million dollars.

The wisdom of this action cannot fail to be quickly recognized, especially by the smaller country towns, where the burden of taxation falls so heavily in the support of their schools.

It was necessary that the principal of this fund should in some way be increased in order to prevent a marked decrease in the annual income, as securities are coming due from year to year bearing 5 to 7 per cent. interest, and reinvestments cannot be expected to average more than 4 per cent.

The first payment of one hundred thousand dollars into the fund, under the resolve of last year, was made in July, and the principal now amounts to $3,770,548.14.

Advances on Account of Salaries.

It has been for many years the custom in this department to make advances on account of monthly salaries from time to time during the month to regular salaried officers and employees of the Commonwealth, but I know of no authority of law to warrant the making of such advances. If the custom is to be continued, as I am of the opinion it well may be, some legislation should be enacted to authorize such advances to be legally made under proper restrictions.

Collateral Legacy and Succession Tax.

Chapter 425 of the Acts of 1891, under which this tax is collected, and the constitutionality of which was affirmed by the supreme judicial court on the 18th of October last, should receive the attention of the Legislature by way of perfecting some of its doubtful points. An inheritance tax, it seems to me, is an eminently fair and just means of raising revenue, a tax easily borne, and, if properly assessed and collected, will supply a large amount of the annual revenue required for the support of the Commonwealth. Similar taxes are now collected in three of the New England States, the four Middle States and in five other large and prosperous commonwealths; and this form of taxation is rapidly assuming in this country that popularity which it has held for many years in nearly all the other civilized countries of the world.

Our present law is, however, crude in some respects, and its proper enforcement can, in my opinion, be greatly enhanced by some needed amendments and additions.

I fully concur with my predecessor in the opinion that all the information needed for determining the amount of the tax in any case should be furnished by the executor, administrator or trustee to the probate court having jurisdiction, and that the court should be required to ascertain and certify to this department the amount of the tax. Under the law as it now stands the probate courts are given "jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy or inheritance" under the act, and as a rule all estates come into the probate court for settlement. It would seem, therefore, that this is the natural place for determining the amount of the tax with the least expense to the Commonwealth.

A very large amount of extra work under this act has devolved upon the treasury department since the decision of the supreme court in October, and additional clerical assistance will be necessary to properly carry out the requirements of the statute.

The amount of legacy and succession taxes collected prior to Jan. 1, 1894, was in 1892 $13,854.54, 1893 $59,429.31, and in 1894 was received on account of the tax $239,368.55,

and for interest on account of delay in payment of the tax $7,760.85. It is fair to attribute the delay in the payment of the tax in most cases, and the consequent incurrence of the interest penalty, to the fact that the question of the constitutionality of the act was under consideration by the court.

About two-thirds of the amount of tax received in 1894 was paid subsequent to the 18th of October.

In closing my first report, after a year's service, I desire to express my high appreciation of the faithful and conscientious work performed by the clerks in this department, — work of the greatest responsibility, and requiring an honest devotion to the interests of the Commonwealth; work which has increased very materially during the past few years, without corresponding increase in the number of clerks or their remuneration. The volume of work has now reached a point where I believe some additional clerical assistance is absolutely necessary; and I respectfully ask and recommend that the law of 1886 be amended so as to authorize the employment of an additional clerk, at a salary of twelve hundred dollars per year.

The tables and schedules hereto annexed show in detail the transactions of the department for the year 1894, and the condition of the several funds on December 31.

HENRY M. PHILLIPS,

Treasurer and Receiver-General.

Commonwealth of Massachusetts.

Dr. Treasurer and Receiver-General *in acc't*

To Cash on hand Jan 1, 1894: —		
In Revenue, ...	$1,443,692 88	
Sinking Funds, ...	3,453,278 34	
Trust Funds, ...	137,095 14	
Miscellaneous Funds, ...	4,203,743 24	
Trust Deposits, ...	13,570 50	
		$9,251,380 10
Securities on hand Jan. 1, 1894: —		
In Sinking Funds, ...	$18,420,923 85	
Trust Funds, ...	4,228,810 00	
Miscellaneous Funds, ...	3,454 00	
Trust Deposits, ...	3,286,561 62	
		25,939,749 47
Receipts in 1894: —		
From Revenue, ...	$25,416,871 68	
Sinking Funds, ...	29,765,727 80	
Trust Funds, ...	2,166,842 39	
Miscellaneous Funds, . . .	9,841,724 07	
Trust Deposits, ...	607,310 27	
		67,798,476 21
Securities purchased in 1894: —		
For Sinking Funds, ...	$9,981,343 60	
Trust Funds, ...	1,785,250 00	
Miscellaneous Funds, ...	980,000 00	
Trust Deposits, ...	150,427 01	
		12,897,020 61
		$115,886,626 39

Treasury Department, Boston, Dec. 31, 1894.

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with the COMMONWEALTH OF MASSACHUSETTS. CR.

By payments in 1894: —		
From Revenue,	$24,972,545 19	
Sinking Funds,	30,703,909 28	
Trust Funds,	2,191,819 90	
Miscellaneous Funds,	10,702,099 82	
Trust Deposits,	608,750 52	
		$69,179,124 71
Securities withdrawn and sold or paid in 1894: —		
From Sinking Funds,	$13,930,831 10	
Trust Funds,	1,614,560 00	
Miscellaneous Funds,	983,454 00	
Trust Deposits,	344,545 45	
		16,873,390 55
Securities on hand Dec. 31, 1894: —		
In Sinking Funds,	$14,471,436 35	
Trust Funds,	4,399,500 00	
Miscellaneous Funds,	–	
Trust Deposits,	3,092,443 18	
		21,963,379 53
Cash on hand Dec. 31, 1894: —		
In Revenue,	$1,888,019 37	
Sinking Funds,	2,515,096 86	
Trust Funds,	112,117 63	
Miscellaneous Funds,	3,343,367 49	
Trust Deposits,	12,130 25	
		7,870,731 60
		$115,886,626 39

DR. TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1894, . .	. . .	$1,443,692 88
Revenue Receipts in 1894: —		
To State Tax 1894, ...	$1,999,840 00	
State Tax, Bal. of 1893, . . .	10,575 00	
Corporation Tax, ...	3,457,797 35	
Savings Bank Tax, ...	1,138,128 07	
National Bank Tax, ...	1,026,860 31	
Excise Tax on Life Insurance Companies, ...	151,796 71	
Massachusetts Hospital Life Insurance Co Tax, ...	48,674 81	
Annual Insurance Tax, ...	249,743 15	
Life Insurance Co. Tax, ...	28,782 25	
Insurance Licenses, ...	39,196 00	
Special License Insurance Tax, .	7,029 84	
Collateral Legacy Tax, ...	239,368 55	
Coal and Mining Company Tax, .	3,952 65	
Gas Light Company Tax, . . .	5,474 26	
Gas and Electric Light Commissioners' Tax, ...	12,273 68	
Foreign Mortgage Corporation Tax,	4,612 63	
Foreign Railroad Company Tax, .	53,498 00	
Railroad Commissioners' Tax, . .	25,733 86	
Railroad Reports, ...	1,960 00	
Liquor Licenses, ...	544,292 50	
Confiscated Liquors, ...	3,000 00	
Interest on Deposits, ...	138,074 19	
Interest on Corporation Tax, . .	2,056 35	
Interest on State Tax, ...	1 80	
Interest on Foreign Mortgage Corporations' Tax, ...	1 78	
Interest on Gas Commissioners' Tax,	46	
Interest on R.R. Commissioners' Tax,	3 54	
Interest on Collateral Legacy Tax,	7,760 85	
Interest on Abolition of Grade Crossings Loan, ...	1,893 87	
Interest on Armory Loan, ...	32,400 00	
Interest on Fitchburg R.R. Securities Loan, ...	204,584 72	
Interest on Medfield Insane Asylum Loan, ...	5,512 50	
Interest on Metropolitan Sewerage Loan, ...	167,571 17	
Interest on Metropolitan Parks Loan, ...	120,856 26	
Interest on Metropolitan Parks Loan, Series Two, ...	45,000 00	
Interest on State Highway Loan, .	3,150 00	
Amounts carried forward, .	$9,781,457 11	$1,443,692 88

in account with REVENUE. CR.

Revenue Payments in 1894: —		
By Legislative Department, . . .	$363,809	23
Executive Department, . . .	37,146	45
Secretary's Department, . . .	55,235	41
Treasurer's Department, . . .	22,616	18
Deputy Sealer of Weights and Measures, ...	1,367	16
Care and Custody of Trust Deposits, ...	1,800	00
Auditor's Department, . . .	14,291	94
Attorney-General's Department, .	11,961	86
State House Expenses, . . .	21,544	87
Commonwealth Building Expenses,	4,675	53
House No. 13 Beacon Street, . .	6,264	65
State House Extension, . . .	2,429	20
State Printing, ...	120,705	37
Judiciary, ...	301,837	21
Tax Commissioners' Department, .	26,925	07
Commissioners on Savings Banks, .	15,900	78
Insurance Department, . . .	29,839	19
Harbor and Land Commissioners, .	11,598	33
Railroad Commissioners, . . .	25,641	06
Civil Service Commission, . .	18,106	58
Gas and Electric Light Commission,	12,300	36
Controller of County Accounts, .	6,850	20
Bureau of Statistics of Labor, . .	22,079	39
Commissioner of Foreign Corporations, ...	5,215	57
Commissioner of Public Records, .	4,600	37
Commissioner of Province Laws, .	10,684	74
State Board of Arbitration, . .	10,733	65
Commissioners on Gypsy Moth, .	111,691	99
Commissioners on Nautical Training School, ...	62,946	25
Commissioners on World's Columbian Exposition, ...	7,889	81
Commissioners on Survey and Map of Massachusetts, ...	11,269	55
Commissioners on Fisheries and Game, ...	15,568	80
Cattle Commissioners, . . .	23,430	38
Assayer and Inspector of Liquors,	1,200	00
Inspectors of Gas Meters, . . .	4,200	95
Board of Registration in Pharmacy,	4,557	81
Board of Registration in Dentistry,	772	18
Commissioners on Uniformity of Legislation, ...	217	79
Commissioners of Wrecks, . .	195	00
Amount carried forward, . .	$1,410,100	86

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward,	$9,781,457 11	$1,443,692 88
To State Prison Industries,	160,713 14	
Income of State Prison,	7,878 09	
Reformatory Prison for Women Industries,	15,536 69	
Income of Reformatory Prison for Women,	1,302 04	
Income of Massachusetts Reformatory,	8,997 05	
Massachusetts Reformatory Industries,	63,108 96	
Income of State Almshouse,	870 45	
Income of State Primary School,	666 17	
Income of State Farm,	3,344 41	
Income of Lyman School for Boys,	1,170 69	
Income of State Industrial School,	414 86	
Income of Board of Lunacy and Charity,	93,670 29	
Fees from Foreign Corporations,	3,375 00	
Fees from Liquor Certificates to Druggists,	87 00	
Fees from Board of Registration in Pharmacy,	1,155 50	
Fees from Board of Registration in Dentistry,	400 00	
Fees from Courts of Insolvency,	23,655 22	
Fees from Courts of Insolvency Officers,	15,714 37	
Fees from Clerk of Supreme Judicial Court,	364 50	
Fees for Commissions,	9,330 00	
Fees from Attorney-General,	1,039 97	
Fees from Reporter of Decisions,	83 40	
Fees, Miscellaneous (Secretary),	2,018 55	
Corporation Fees,	20,597 31	
Fees from Commissioner of Corporations,	1,182 50	
Hawkers' and Peddlers' Licenses,	19,271 50	
Limited Partnerships,	46 00	
Sale of Worcester Lunatic Hospital Land,	3,600 00	
Sale of Books,	159 46	
Sale of Ballot Boxes,	50 00	
Sale of Massachusetts Atlas Sheets,	350 33	
Sale of Registration Boxes,	3 50	
Support of Paupers by Cities and Towns,	48 00	
Burial of State Paupers,	15 00	
Support and Transportation of Pauper Infants,	635 30	
Temporary Support of Paupers,	512 03	
Cases of Settlement and Bastardy,	300 00	
Rent of Great Ponds,	10 00	
Amounts carried forward,	$10,243,134 39	$1,443,692 88

in account with REVENUE. CR.

Amount brought forward,	$1,410,100 86
By Commissioners on Torrens System of Land Transfer,	3,689 57
Ballot Law Commissioners,	1,900 07
Commissioners on Provincetown Lands,	2,918 89
Commissioners on Antietam Battlefield,	2,137 96
Metropolitan Park Commission,	26,666 91
Commissioners on State Highways,	6,866 58
Commission on the Unemployed,	5,227 69
Metropolitan District Commission,	1,024 67
State Fire Marshal,	13,257 15
State Board of Health,	48,034 97
Agricultural Department,	67,695 63
Educational Expenses,	237,039 19
State Library,	14,252 52
Charitable Department,	688,408 12
Military Department,	258,679 74
Expenses resulting from the War of the Rebellion,	646,790 85
Reformatory Department,	867,635 79
Public Buildings,	763,271 73
Purchase of Equity of T. & G. R R. Co.,	800 00
Danvers Lunatic Hospital Loan,	898,000 00
Bounty Fund Loan,	8,393,648 90
Corporation Tax,	2,620,099 46
National Bank Tax,	589,760 56
Foreign Ships,	11,069 25
Temporary Loans,	1,600,000 00
Construction of Roads in Mashpee,	300 00
Gratuities,	19,247 07
Unclaimed Dividends of Insolvent Corporations,	452 64
Massachusetts State Firemen's Association,	10,000 00
Prison and Hospital Loan Sinking Fund, Revenue,	60,000 00
Commonwealth's Flats Improvement Fund, Revenue,	40,000 00
Ballot Boxes for Cities and Towns,	1,500 00
Premium on Exchange,	14,966 72
Sterling Interest, etc.,	3,500,013 50
Boundary Line between Massachusetts, New Hampshire and Vermont,	1,197 16
Fire Marshal for Boston,	9,767 42
Protection of Agawam from Connecticut River,	1,974 19
Annuities of Martha Johonnot,	300 00
Troy & Greenfield R.R. Loan,	337,000 00
Decennial Census,	4,661 01
Amount carried forward,	$23,180,356 77

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, .	$10,243,134 39	$1,443,692 88
To Escheated Estates, ...	2,389 49	
Penalties from Gas and Electric Light Companies, ...	300 00	
Penalties for Illegal Sale of Dairy Products, ...	100 00	
Penalties for Infringement of Fish Laws, ...	43 49	
Penalties for Failure to Make Returns to the Board of Lunacy and Charity, ...	1,478 00	
Expenses of Committees, . .	18 78	
Conscience Fund, ...	300 00	
Bureau of Labor, Clerks and Expenses, ...	20 12	
Expenses New State Armories, .	1 65	
Militia Rifle Practice, ...	9 47	
Expenses, State Fire Marshal, .	58 00	
Expenses of Fire Marshal of Boston, ...	43 58	
Commissioners on World's Columbian Exposition Expenses, . .	483 55	
Cattle Commissioners Expenses, .	26 00	
Agents for Aiding Discharged Female Convicts, ...	8 25	
State, Military and Naval Historian,	20 00	
Commissioners on the Extermination of the Gypsy Moth, . .	436 49	
New Normal School Buildings, .	75,685 00	
Medfield Insane Asylum Buildings, .	129,365 97	
Mass. State Firemen's Association, .	1,577 89	
Care and Custody of Trust Deposits,	1,793 16	
Charles River System of Sewage disposal, Maintenance, . . .	27,000 00	
North Metropolitan System of Sewage disposal, Maintenance, . .	43,000 00	
Contract Forfeitures, ...	500 00	
Endowment of Colleges for the Benefit of Agriculture and the Mechanic Arts, ...	20,000 00	
Massachusetts Soldiers' Home, .	24,055 50	
Sterling Interest, ...	1,932,565 00	
Baring Brothers & Co., ...	1,683,809 00	
Bounty Fund Loan, ...	8,393,648 90	
Danvers Lunatic Hospital Loan, .	898,000 00	
Troy & Greenfield R.R. Loan, .	337,000 00	
Temporary Loans, ...	1,600,000 00	
		25,416,871 68
Total Revenue, ...	. . . .	$26,860,564 56

in account with REVENUE. CR.

Amount brought forward, . .	$23,180,356 77	
By Investigating Liquor Traffic in relation to Crime, Pauperism and Insanity, ...	2,120 63	
Worcester Polytechnic Institute, .	50,000 00	
Construction of Roads in Truro, .	500 00	
Bureau of Labor, rent and furnishing rooms, ...	1,073 39	
State House Loan 1901, Sinking Fund Revenue, ...	45,000 00	
State House Construction Loan Sinking Fund Revenue, . .	92,038 65	
Abolition of Grade Crossings Loan Sinking Fund Revenue, . .	10,695 36	
Medfield Insane Asylum Loan Sink-Fund Revenue, ...	14,660 00	
Metropolitan Parks Loan Sinking Fund Revenue, ...	3,350 00	
State Highway Loan Sinking Fund Revenue, ...	10.000 00	
Massachusetts School Fund, . .	100,000 00	
Charles River System of Sewage disposal, Maintenance of, . .	25,779 02	
Endowment of Colleges for the Benefit of Agriculture and the Mechanic Arts, ...	20,000 00	
Improvement of Charles River, .	3,050 27	
Transportation of Documents to Public Libraries, ...	371 51	
Massachusetts Troops at Chattanooga, ...	856 16	
Collateral Legacy Tax, ...	823 98	
Standard Record Inks, ...	53 01	
Metropolitan Sewerage Commission, Furniture, ...	705 58	
Qualification of Voters, ...	2,483 47	
Battle Monument at Trenton, . .	2,500 00	
Purchase of Regimental Histories, .	2,675 00	
Codification of Labor Statutes, .	500 00	
Water Supply of Boston and Suburbs, ...	27,269 35	
Maverick National Bank, Loss from,	109 75	
Improvement of Sudbury Meadows,	1,076 58	
Dam and Lock in Charles River, .	123 75	
Portraits of Speakers, ...	367 65	
Statue of Charles Devens, . . .	5,000 00	
Annual Insurance Tax, ...	3,000 00	
Sale of Worcester Lunatic Hospital Land, ...	3,600 00	
Contract Forfeitures, ...	500 00	
Fees for Commissions, ...	5 00	
Interest, ...	1,361,900 31	
		$24,972,545 19
Cash on hand Dec. 31, 1894, . .	. . .	1,888,019 37
Total Revenue Payments, . .	. . .	$26,860,564 56

DR. TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1894, . .	. . .	$3,453,278 34
Receipts in 1894: —		
To Abolition of Grade Crossings Loan Sinking Fund, ...	$24,179 39	
Armory Loan Sinking Fund, . .	55,901 39	
Boston, Hartford & Erie R.R. Loan Sinking Fund, ...	771,424 17	
Bounty Loan Sinking Fund, . .	8,039,138 98	
Fitchburg R.R. Securities Loan Sinking Fund, ...	9,020,040 38	
Medfield Insane Asylum Loan Sinking Fund, ...	77,394 21	
Metropolitan Parks Loan Sinking Fund, ...	269 32	
Metropolitan Parks Loan Sinking Fund, Series Two, ...	8,720 95	
Metropolitan Sewerage Loan, Sinking Fund, ...	34,425 26	
Prison and Hospital Loan Sinking Fund, ...	1,946,560 69	
State Highway Loan Sinking Fund,	35,260 46	
State House Construction Loan Sinking Fund, ...	208,407 48	
State House Loan, 1901, Sinking Fund, ...	211,906 97	
Troy & Greenfield R.R. Loan Sinking Fund, ...	9,332,098 15	
		29,765,727 80
		$33,219,006 14
To Cash in Sinking Funds, Dec. 31, 1894,	. . .	$2,515,096 86
Securities in Sinking Fund, Dec. 31, 1894, ...	. . .	14,471,437 05
Total Sinking Funds, Dec. 31, 1894,	. . .	$16,986,533 91

in account with SINKING FUNDS. CR.

Payments in 1894: —		
By Abolition of Grade Crossings Loan Sinking Fund, ...	$15,450 00	
Armory Loan Sinking Fund, . . .	32,250 00	
Boston, Hartford & Erie R.R. Loan Sinking Fund, ...	914,604 98	
Bounty Loan Sinking Fund, . . .	10,337,624 66	
Fitchburg R.R. Securities Loan Sinking Fund, ...	9,020,040 38	
Medfield Insane Asylum Loan Sinking Fund, ...	14,595 99	
Metropolitan Parks Loan Sinking Fund, Series Two, ...	3,000 00	
Metropolitan Sewerage Loan Sinking Fund, ...	30,122 86	
Prison and Hospital Loan Sinking Fund, ...	1,766,846 58	
State Highway Loan Sinking Fund,	10,034 00	
State House Construction Loan Sinking Fund, ...	230,750 00	
State House Loan, 1901, Sinking Fund, ...	184,450 00	
Troy & Greenfield R.R. Loan Sinking Fund, ...	8,144,139 83	
		$30,703,909 28
Cash on hand Dec. 31, 1894, . .	. . .	2,515,096 86
		$33,219,006 14

DR. TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1894, . .	. . .	$137,095 14
Receipts in 1894: —		
To Harbor Compensation Fund, . .	$3,539 74	
Income of Harbor Compensation Fund, ...	8,615 91	
Massachusetts School Fund, . .	1,914,560 00	
Income of Massachusetts School Fund, ...	167,210 54	
Massachusetts Volunteers' Fund, .	42,304 07	
Income of Mass. Volunteers' Fund, .	1,226 66	
Metropolitan Parks Trust Fund, .	12,500 00	
Income of Rogers Book Fund, .	35 00	
Income of Technical Education Fund, Commonwealth Grant, .	5,660 70	
Income of Technical Education Fund, United States Grant, . .	10,950 00	
Income of Todd Normal School Fund, ...	239 77	
		2,166,842 39
		$2,203,937 53
To Cash in Trust Funds, Dec. 31, 1894, ...	. . .	$16,530 89
Securities in Trust Funds, Dec. 31, 1894, ...	. . .	4,399,500 00
Total Trust Funds, Dec. 31, 1894, .	. . .	$4,416,030 89
Incomes of Trust Funds, . .	. . .	112,117 63
		$4,528,148 52

in account with TRUST FUNDS. CR.

Payments in 1894: —		
By Harbor Compensation Fund, . .	$3,729 50	
Income Harbor Compensation Fund,	22,548 23	
Massachusetts School Fund, . .	1,927,150 00	
Income of Massachusetts School Fund, ...	165,578 87	
Massachusetts Volunteers' Fund, .	40,450 04	
Income Massachusetts Volunteers' Fund, ...	1,226 66	
Rogers Book Fund, ...	1,000 00	
Income of Rogers Book Fund, .	12 54	
Technical Education Fund, Commonwealth Grant, ...	2,500 00	
Income of Technical Education Fund, Commonwealth Grant, .	4,313 59	
Income of Technical Education Fund, United States Grant, . .	10,950 00	
Todd Normal School Fund, . .	12,100 00	
Income of Todd Normal School Fund, ...	260 47	
		$2,191,819 90
Cash on hand Dec. 31, 1894: —		
In Funds, ...	$16,530 89	
Incomes, ...	95,586 74	112,117 63
		$2,303,937 53

ERRATA.

For incomes of trust funds, page 26, read . . . $95,586 74
For total at bottom of same page, read 4,511,617 63

DR. TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1894, . .	. . .	$4,203,743 24
Receipts in 1894: —		
To Abolition of Grade Crossings Loan Fund, ...	$269,581 59	
Income of Abolition of Grade Crossings Loan Fund, ...	4,286 12	
Premiums on Abolition of Grade Crossings Loan Fund, . . .	5,500 00	
Armory Loan Fund, ...	110,000 00	
Baring Brothers & Co., Limited, .	2,580,378 83	
Board of Registration in Dentistry Fund, ...	963 92	
Board of Registration in Medicine Fund, ...	3,000 00	
Board of Registration in Pharmacy Fund, ...	1,097 94	
Commonwealth's Flats Improvement Fund, ...	48,323 36	
Fitchburg R.R. Securities Loan Fund, ...	2,000,000 00	
Premiums on Fitchburg R R. Securities Loan Fund, ...	63,540 00	
Medfield Insane Asylum Loan Fund,	700,000 00	
Income of Medfield Insane Asylum Loan Fund, ...	10,430 71	
Premiums on Medfield Insane Asylum Loan Fund, ...	57,316 00	
Metropolitan Parks Loan Fund, .	1,500,000 00	
Income of Metropolitan Parks Loan Fund, ...	17,319 26	
Premiums on Metropolitan Parks Loan Fund, ...	94,725 00	
Metropolitan Parks Loan Fund, Series Two, ...	500,000 00	
Premiums on Metropolitan Parks Loan Fund, Series Two, . .	45,000 00	
Metropolitan Sewerage Loan Fund,	730,000 00	
Income of Metropolitan Sewerage Loan Fund, ...	15,001 34	
State Highway Loan Fund, . .	300,000 00	
Premiums on State Highway Loan Fund, ...	22,500 00	
State House Construction Loan Fund, ...	50,000 00	
State House Loan Fund, 1901, . .	700,200 00	
Premium on State House Loan Fund 1901, ...	12,560 00	
		9,841,724 07
		$14,045,467 31
To Cash in Miscellaneous Funds, Dec. 31, 1894, ...	. . .	$3,343,367 49
Total Miscellaneous Funds, Dec. 31, 1894, ...	. . .	$3,343,367 49

in account with MISCELLANEOUS FUNDS. CR.

Payments in 1894: —		
By Abolition of Grade Crossings Loan Fund, ...	$295,161 17	
Income of Abolition of Grade Crossings Loan Fund, ...	8,277 77	
Premiums on Abolition of Grade Crossings Loan Fund, ...	5,500 00	
Armory Loan Fund, ...	58,384 44	
Baring Brothers & Co., Limited, .	2,700,535 68	
Board of Registration in Dentistry Fund, ...	583 23	
Board of Registration in Medicine Fund, ...	2,249 10	
Board of Registration in Pharmacy, Fund, ...	795 54	
Commonwealth's Flats Improvement Fund, ...	31,353 71	
Fitchburg R.R. Securities Loan Fund, ...	3,500,000 00	
Premium on Fitchburg R.R Securities Loan Fund, ...	158,850 00	
Medfield Insane Asylum Loan Fund,	401,775 52	
Income of Medfield Insane Asylum Loan Fund, ...	10,430 71	
Premium on Medfield Insane Asylum Loan Fund, ...	57,316 00	
Metropolitan Parks Loan Fund, .	842,898 03	
Income of Metropolitan Parks Loan Fund, ...	17,319 26	
Premiums on Metropolitan Parks Loan Fund, ...	94,725 00	
Metropolitan Parks Loan Fund, Series Two, ...	25,316 48	
Premiums on Metropolitan Parks Loan Fund, Series Two, . .	45,000 00	
Metropolitan Sewerage Loan Fund,	1,294,470 86	
Income of Metropolitan Sewerage Loan Fund, ...	55,981 46	
State Highway Loan Fund, . .	93,314 27	
Premiums on State Highway Loan Fund, ...	22,500 00	
State House Construction Loan Fund, ...	432,004 79	
State House Loan Fund 1901, . .	534,796 80	
Premiums on State House Loan Fund 1901, ...	12,560 00	
		$10,702,099 82
Cash on hand Dec. 31, 1894, . .	. . .	3,343,367 49
		$14,045,467 31

DR. TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1894, . .	. . .	$13,570 50
Receipts in 1894: —		
To Ægis, Order of, ...	$52,900 00	
American Building Loan and Investment Co, ...	54,842 76	
American Friendly Society, . .	2,100 00	
American Legion of Honor, Income of, ...	14,825 00	
American Protective League, . .	30,000 00	
American Protective League, Income of, ...	800 00	
Atlantic and Pacific Mutual Accident Insurance Co, Income of, .	4 00	
Atlas Accident Insurance Co., Income of, ...	200 00	
Atlas Assurance Co. of London, Income of, ...	8,000 00	
Bay State Beneficiary Association, .	12,000 00	
Bay State Beneficiary Association, Income of, ...	3,535 00	
Berkshire Health and Accident Association, Income of, ...	35 00	
Berkshire Life Insurance Co., Income of, ...	1,000 00	
Boston Mutual Life Association, Income of, ...	275 00	
British and Foreign Marine Insurance Co., ...	2,000 00	
British and Foreign Marine Insurance Co., Income of, ...	14,202 88	
Economic Accident Insurance Co., Income of, ...	36 00	
Employers' Liability Assurance Co., Limited, ...	100,000 00	
Employers' Liability Assurance Co., Limited, Income of, ...	6,255 00	
Equitable Accident Insurance Company, Income of, ...	150 00	
Father Mathew Fraternal Accident Association, Income of, . .	40 00	
Franklin, Order of, ...	6,000 00	
Franklin, Order of, Income of, .	40 00	
Golden Lion, United Order of the, .	26,000 00	
Golden Lion, United Order of the, Income of, ...	2,020 00	
John Hancock Mutual Life Insurance Co., Income of, ...	5,000 00	
London Assurance Corporation, Income of, ...	3,500 00	
Massachusetts Benefit Life Association, ...	39,500 00	
Massachusetts Benefit Life Association, Income of, ...	8,526 50	
Amounts carried forward, .	$393,787 14	$13,570 50

in account with TRUST DEPOSITS. CR.

Payments in 1894: —	
By Ægis, Order of,	$53,000 00
Ægis, Order of, Income of,	173 00
American Building Loan and Investment Co.,	54,842 76
American Friendly Society,	2,100 00
American Legion of Honor, Income of,	15,705 00
American Protective League,	30,000 00
American Protective League, Income of,	1,070 00
Atlas Assurance Co., London, Income of,	8,000 00
Bay State Beneficiary Association,	8,000 00
Bay State Beneficiary Association, Income of,	7,245 00
Berkshire Life Insurance Company, Income of,	1,000 00
British and Foreign Marine Insurance Co.,	2,000 00
British and Foreign Marine Insurance Co., Income of,	14,202 88
Employers' Liability Assurance Company, Limited,	100,000 00
Employers' Liability Assurance Company, Limited, Income of,	6,255 00
Franklin, Order of,	6,000 00
Franklin, Order of, Income of,	80 00
Golden Lion, United Order of the,	26,000 00
Golden Lion, United Order of the, Income of,	2,280 00
John Hancock Mutual Life Ins. Co., Income of,	5,000 00
Knights and Ladies of Columbia, Income of.	20 00
London Assurance Corporation, Income of,	3,500 00
Massachusetts Benefit Life Association,	39,500 00
Massachusetts Benefit Life Association, Income of,	7,500 00
Massachusetts Mutual Accident Association,	3,500 00
Massachusetts Mutual Accident Association, Income of,	175 00
Massachusetts Mutual Life Insurance Co, Income of,	3,000 00
Minnesota Savings Fund and Investment Co,	102,736 59
National Assurance Company of Ireland, Income of,	8,000 00
New England Mutual Accident Association,	7,000 00
Amount carried forward,	$517,885 23

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, .	$393,787 14	$13,570 50
To Massachusetts Mutual Accident Association, ...	3,500 00	
Massachusetts Mutual Accident Association, Income of, . . .	175 00	
Massachusetts Mutual Life Insurance Co., Income of, . . .	3,000 00	
Mercantile Mutual Accident Assotion, Income of, ...	230 00	
Minnesota Savings Fund and Investment Co., ...	102,736 59	
National Assurance Co. of Ireland, Income of, ...	8,000 00	
New England Benefit Association of Milford, Income of, . . .	25 00	
New England Commercial Travellers' Association, Income of, .	635 00	
New England Mutual Accident Association, ...	7,000 00	
New England Mutual Accident Association, Income of, . . .	725 00	
New England Mutual Life Insurance Co., Income of, . . .	4,000 00	
People's Favorite Order, . . .	11,050 00	
People's Favorite Order, Income of,	215 25	
Pioneer Life and Casualty Insurance Co., ...	300 00	
Pioneer Life and Casualty Insurance Co., Income of, ...	12 00	
Reliance Marine Insurance Co., Income of, ...	875 00	
Royal Exchange Insurance Co., Income of, ...	8,000 00	
Security Savings and Loan Association, ...	1,043 11	
State Mutual Life Assurance Co., Income of, ...	6,000 00	
Thames & Mersey Marine Insurance Co., Income of, . . .	4,000 00	
United Order of Equity, . . .	30,000 00	
United Order of Equity, Income of,	803 50	
Union Marine Insurance Co , . .	14,000 00	
Union Marine Insurance Co., Income of, ...	5,927 68	
World's Accident Insurance Co., Income of, ...	60 00	
World, Order of the, Income of, .	1,210 00	
		607,310 27
		$620,880 77
To Cash on hand in Trust Deposits Dec. 31, 1894, ...	. . .	$12,130 25
Securities in Trust Deposits Dec. 31, 1894, ...	. . .	3,092,443 18
Total Trust Deposits Dec. 31, 1894,	. . .	$3,104,573 43

in account with TRUST DEPOSITS. CR.

Amount brought forward, .	$517,885 23	
By New England Mutual Accident Association, Income of, . . .	725 00	
New England Mutual Life Insurance Co., Income of, . . .	4,000 00	
People's Favorite Order, . . .	11,150 00	
People's Favorite Order, Income of,	926 00	
Pioneer Life and Casualty Insurance Co., ...	300 00	
Pioneer Life and Casualty Insurance Co., Income of, ...	60 00	
Reliance Marine Insurance Co , Limited, Income of, ...	875 00	
Royal Exchange Assurance of London, Income of, ...	8,000 00	
Security Savings and Loan Association, ...	1,043 11	
State Mutual Life Assurance Co, Income of, ...	6,000 00	
Thames & Mersey Marine Insurance Co., Income of, . . .	4,000 00	
United Order of Equity, . . .	30,000 00	
United Order of Equity, Income of,	1,573 50	
Union Marine Insurance Co., . .	14,000 00	
Union Marine Insurance Co., Income of, ...	5,927 68	
World, Order of the, . . .	1,000 00	
World, Order of the, Income of, .	1,285 00	
		$608,750 52
Cash on hand Dec 31, 1894, . .	. . .	12,130 25
		$620,880 77

Cash Balances, Dec. 31, 1894.

The Cash in the Treasury Dec. 31, 1894, is distributed as follows, viz.: —		
Revenue, ...	. . . .	$1,883,019 37
Sinking Funds.		
Abolition of Grade Crossings Loan Sinking Fund, ...	$8,729 39	
Armory Loan Sinking Fund, . . .	24,870 22	
Boston, Hartford & Erie R R. Loan Sinking Fund, ...	147,502 27	
Bounty Loan Sinking Fund, . . .	11,627 81	
Medfield Insane Asylum Loan Sinking Fund, ...	62,798 22	
Metropolitan Parks Loan Sinking Fund,	269 32	
Metropolitan Parks Loan Sinking Fund, Series Two, ...	5,720 95	
Metropolitan Sewerage Loan Sinking Fund, ...	26,869 46	
Prison and Hospital Loan Sinking Fund, ...	935,479 84	
State Highway Loan Sinking Fund,	25,226 46	
State House Construction Loan Sinking Fund, ...	11,218 08	
State House Loan Sinking Fund, 1901,	28,418 90	
Troy & Greenfield R.R. Loan Sinking Fund, ...	1,226,365 94	
		2,515,096 86
Trust Funds.		
Harbor Compensation Fund, . . .	$1,953 37	
Income of Harbor Compensation Fund,	14,025 51	
Massachusetts School Fund, . . .	148 14	
Income of Massachusetts School Fund,	84,410 10	
Massachusetts Volunteers' Fund, . .	1,854 03	
Metropolitan Parks Trust Fund, . .	12,500 00	
Income of Rogers Book Fund, . .	52 68	
Technical Education Fund, Commonwealth Grant, ...	75 35	
Income of Technical Education Fund, Commonwealth Grant, ...	2,098 45	
		117,117 63
Miscellaneous Funds.		
Abolition of Grade Crossings Loan Fund, ...	$191,222 16	
Armory Loan Fund, ...	103,062 77	
Amounts carried forward, . .	$294,284 93	$4,515,233 86

CASH BALANCES — Concluded.

Amounts brought forward, . . .	$294,284 93	$4,515,233 86
Baring Brothers & Co., Limited, . .	2,831 10	
Board of Registration in Dentistry, .	380 69	
Board of Registration in Medicine, .	750 90	
Board of Registration in Pharmacy, .	302 40	
Commonwealth's Flats Improvement Fund, ...	89,654 85	
Medfield Insane Asylum Loan Fund, .	298,224 48	
Metropolitan Parks Loan Fund, . .	657,101 97	
Metropolitan Parks Loan Fund, Series Two, ...	474,683 52	
Metropolitan Sewerage Loan Fund, .	391,002 22	
State House Construction Loan Fund, .	322,564 55	
State House Loan Fund, 1901, . .	604,900 15	
State Highway Loan Fund, . . .	206,685 73	
		3,343,367 49
Trust Deposits.		
Income of Atlantic & Pacific Mutual Accident Insurance Company, . .	$16 00	
Income of Atlas Accident Assurance Company of Boston, ...	500 00	
Bay State Beneficiary Association, .	4,000 00	
Income of Bay State Beneficiary Association, ...	2,800 00	
Income of Berkshire Health and Accident Assurance Co , ...	316 25	
Income of Boston Mutual Life Association, ...	275 00	
Income of Economic Accident Insurance Co., ...	60 00	
Income of Equitable Accident Insurance Co., ...	150 00	
Income of Father Mathew Fraternal Accident Association, ...	100 00	
Income of Massachusetts Benefit Life Association, ...	1,830 50	
Income of Mercantile Mutual Accident Association, ...	895 00	
Income of New England Benefit Association of Milford, ...	137 50	
Income of New England Commercial Travellers' Association, . . .	635 00	
Income of World's Accident Insurance Co., ...	60 00	
Income of Order of the World, . .	355 00	
		12,130 25
Total Cash in Treasury Dec. 31, 1894, ...	. . .	$7,870,731 60

Public Debt of Massachusetts, Dec. 31, 1894.

NAME OF LOAN.	Rate.	Where Payable.	1895.	1896.	1897.	1900.	1901.	1909.	1913.	1918.
Abolition of Grade Crossings,	3 per cent.,	Treasury,	-	-	-	-	-	-	-	-
Abolition of Grade Crossings,	3½ per cent.,	Treasury,	-	-	-	-	-	-	-	-
Armory,	3 per cent.,	Treasury,	-	-	-	-	-	-	-	$830,000 00
Boston, Hartford & Erie Railroad, £,	5 per cent.,	London,	-	-	-	$3,618,729 40	-	-	-	-
Danvers Lunatic Hospital,	5 per cent.,	Treasury,	-	$450,000 00	$150,000 00	-	-	-	-	-
Fitchburg Railroad Securities,	3½ per cent.,	Treasury,	-	-	-	-	-	-	$5,000,000 00	-
Medfield Insane Asylum,	3½ per cent.,	Treasury,	-	-	-	-	-	-	-	-
Metropolitan Parks,	3½ per cent.,	Treasury,	-	-	-	-	-	-	-	-
Metropolitan Parks, Series 2,	3½ per cent.,	Treasury,	-	-	-	-	-	-	-	-
Metropolitan Sewerage,	3 per cent.,	Treasury,	-	-	-	-	-	-	-	-
State Highway,	3½ per cent.,	Treasury,	-	-	-	-	-	-	-	-
State House, 1901,	3 per cent.,	Treasury,	-	-	-	-	$935,000 00	-	-	-
State House, 1901,	3½ per cent.,	Treasury,	-	-	-	-	900,000 00	-	-	-
State House Construction,	3 per cent.,	Treasury,	-	-	-	-	-	$2,500,000 00	-	-
State Prison, £,	5 per cent.,	London,	$1,299,355 50	-	-	-	-	-	-	-
Troy & Greenfield Railroad,	5 per cent.,	Treasury,	1,300,000 00	-	370,000 00	-	-	-	-	-
Troy & Greenfield Railroad, £,	5 per cent.,	London,	1,506,181 75	-	-	-	-	-	-	-
Worcester Lunatic Hospital,	5 per cent.,	Treasury,	750,000 00	350,000 00	-	-	-	-	-	-
Totals,	. . .	. . .	$4,855,537 25	$800,000 00	$520,000 00	$3,618,729 40	$1,835,000 00	$2,500,000 00	$5,000,000 00	$830,000 00

Public Debt of Massachusetts, Dec. 31, 1894 — Continued.

NAME OF LOAN.	Rate.	Where Payable.	1920.	1921.	1922.	1923.	1924.	1930.	1934.	Totals.
Abolition of Grade Crossings,	3 per cent.,	Treasury,	-	-	-	$150,000 00	-	-	-	$150,000 00
Abolition of Grade Crossings,	3½ per cent.,	Treasury,	-	-	-	500,000 00	-	-	-	500,000 00
Armory,	3 per cent,	Treasury,	$55,000 00	$95,000 00	$100,000 00	110,000 00	-	-	-	1,190,000 00
Boston, Hartford & Erie Railroad, £,	5 per cent.,	London,	-	-	-	-	-	-	-	3,618,729 40
Danvers Lunatic Hospital,	5 per cent.,	Treasury,	-	-	-	-	-	-	-	600,000 00
Fitchburg Railroad Securities,	3½ per cent.,	Treasury,	-	-	-	-	-	-	-	5,000,000 00
Medfield Insane Asylum,	3½ per cent.,	Treasury,	-	-	-	-	$700,000 00	-	-	700,000 00
Metropolitan Parks,	3½ per cent.,	Treasury,	-	-	-	-	-	-	$1,100,000 00	1,100,000 00
Metropolitan Parks Series 2,	3½ per cent.,	Treasury,	-	-	-	-	-	-	500,000 00	500,000 00
Metropolitan Sewerage,	3 per cent.,	Treasury,	-	-	-	-	-	$5,500,000 00	-	5,500,000 00
State Highway,	3½ per cent.,	Treasury,	300,000 00	-	-	-	-	-	-	300,000 00
State House, 1901,	3 per cent.,	Treasury,	-	-	-	-	-	-	-	935,000 00
State House, 1901,	3½ per cent.,	Treasury,	-	-	-	-	-	-	-	900,000 00
State House Construction,	3 per cent.,	Treasury,	-	-	-	-	-	-	-	2,500,000 00
State Prisons, £,	5 per cent.,	London,	-	-	-	-	-	-	-	1,299,355 50
Troy & Greenfield Railroad,	5 per cent.,	Treasury,	-	-	-	-	-	-	-	1,670,000 00
Troy & Greenfield Railroad, £,	5 per cent.,	London,	-	-	-	-	-	-	-	1,506,181 75
Worcester Lunatic Hospital,	5 per cent.,	Treasury,	-	-	-	-	-	-	-	1,100,000 00
Totals,			$355,000 00	$95,000 00	$100,000 00	$760,000 00	$700,000 00	$5,500,000 00	$1,600,000 00	$29,069,266 65

Public Debt of Massachusetts, Dec. 31, 1894 — Concluded.

Abolition of Grade Crossings Loan.		
Due Nov. 1, 1923, ...	. . . .	$650,000 00
Armory Loan.		
Due Sept. 1, 1918, ...	$830,000 00	
Due Sept. 1, 1920, ...	55,000 00	
Due Sept. 1, 1921, ...	95,000 00	
Due Sept. 1, 1922, ...	100,000 00	
Due Sept. 1, 1923, ...	110,000 00	
		1,190,000 00
Boston, Hartford & Erie R.R. Loan.		
Due Jan. 1, 1900 (£743,600), . . .	. . . .	3,618,729 40
Danvers Lunatic Hospital Loans.		
Due Sept. 1, 1896, ...	$450,000 00	
Due Sept. 1, 1897, ...	150,000 00	
		600,000 00
Fitchburg R.R. Securities Loan.		
Due Aug. 1, 1913, ...	. . . .	5,000,000 00
Medfield Insane Asylum Loan.		
Due April 1, 1924, ...	. . . .	700,000 00
Metropolitan Parks Loan.		
Due Jan. 1, 1934, ...	. . . .	1,100,000 00
Metropolitan Parks Loan, Series Two.		
Due Jan. 1, 1934, ...	. . . .	500,000 00
Metropolitan Sewerage Loan.		
Due Jan. 1, 1930, ...	. . . .	5,500,000 00
State Highway Loan.		
Due April 1, 1920, ...	. . . .	300,000 00
State House Loan.		
Due July 1, 1901, ...	. . . .	1,835,000 00
State House Construction Loan.		
Due April 1, 1909, ...	. . . .	2,500,000 00
State Prisons Loan.		
Due Jan. 1, 1895 (£267,000), . . .	. . . .	1,299,355 50
Troy & Greenfield R.R Loans.		
Due July 1, 1895, ...	$1,300,000 00	
Due Sept. 1, 1897, ...	370,000 00	
Total Dollar Loan, ...	$1,670,000 00	
Due Jan. 1, 1895 (£309,500), . .	1,506,181 75	
		3,176,181 75
Worcester Lunatic Hospital Loans.		
Due May 1, 1895, ...	$750,000 00	
Due Sept 1, 1896, ...	350,000 00	
		1,100,000 00
Total Debt outstanding Dec. 31, 1894,	. . . .	$29,069,266 65

Funds.

The amounts of the several Funds Dec. 31, 1894, were as follows: —

Sinking Funds.

Abolition of Grade Crossings Loan Sinking Fund,	$24,179 39	
Armory Loan Sinking Fund,	222,320 22	
Boston, Hartford & Erie R R. Loan Sinking Fund,	3,824,390 17	
Bounty Loan Sinking Fund,	11,627 81	
Fitchburg R.R. Securities Loan Sinking Fund,	5,000,000 00	
Medfield Insane Asylum Loan Sinking Fund,	75,798 22	
Metropolitan Parks Loan Sinking Fund,	269 32	
Metropolitan Parks Loan, Series Two, Sinking Fund,	8,720 95	
Metropolitan Sewerage Loan Sinking Fund,	93,119 46	
Prison and Hospital Loan Sinking Fund,	3,079,187 29	
State Highway Loan Sinking Fund,	35,226 46	
State House Construction Loan Sinking Fund,	698,968 08	
State House Loan, 1901, Sinking Fund,	364,768 90	
Troy & Greenfield R.R. Loan Sinking Fund,	3,547,956 94	
		$16,986,533 21

Trust Funds.

Harbor Compensation Fund,	$217,453 37	
Massachusetts School Fund,	3,770,548 14	
Massachusetts Volunteers Fund,	41,854 03	
Metropolitan Parks Trust Fund,	12,500 00	
Rogers Book Fund,	1,000 00	
Technical Education Fund, Commonwealth Grant,	141,575 35	
Technical Education Fund, United States Grant,	219,000 00	
Todd Normal School Fund,	12,100 00	
		$4,416,030 89
Add Incomes of Trust Funds,		95,586 74
		$4,511,617 63

Miscellaneous Funds.

Abolition of Grade Crossings Loan Fund,	$191,222 16	
Armory Loan Fund, ...	103,062 77	
Baring Bros. & Co., Limited, . . .	2,831 10	
Board of Registration in Dentistry Fund,	380 69	
Board of Registration in Medicine Fund,	750 90	
Board of Registration in Pharmacy Fund,	302 40	
Commonwealth's Flats Improvement Fund, ...	89,654 85	
Medfield Insane Asylum Loan Fund, .	298,224 48	
Metropolitan Parks Loan Fund, . .	657,101 97	
Metropolitan Parks Loan Fund, Series Two, ...	474,683 52	
Metropolitan Sewerage Loan Fund, .	391,002 22	
State Highway Loan Fund, . . .	206,685 73	
State House Construction Loan Fund, .	322,564 55	
State House Loan Fund, 1901, . . .	604,900 15	
		$3,343,367 49

Trust Deposits.

The following is a statement of the Trust Deposits in the custody of this department, including incomes thereof: —

American Legion of Honor, ...	$370,000 00
Atlantic and Pacific Mutual Accident Ins. Co. of the United States, ...	116 00
Atlas Accident Insurance Co. of Boston, .	5,500 00
Atlas Assurance Co , London, Eng., .	200,000 00
Bay State Beneficiary Association, . .	110,800 00
Berkshire Health and Accident Association, ...	1,316 25
Berkshire Life Insurance Co., . . .	100,000 00
Boston Mutual Life Association, . .	7,275 00
British & Foreign Marine Ins. Co., . .	304,839 80
Cape Cod Ship Canal Company, . .	200,000 00
Economic Accident Ins. Co., . . .	1,060 00
Employers' Liability Assurance Co., Limited, ...	150,000 00
Equitable Accident Ins. Association, .	5,150 00
Father Mathew Fraternal Accident Association, ...	1,100 00
Golden Lion, Order of, ...	50,000 00
Greylock Beneficiary, ...	122 98
Amount carried forward, ...	$1,507,280 03

Amount brought forward, . . .	$1,507,280 03	
John Hancock Mutual Life Ins. Co., .	100,000 00	
London Assurance Corporation, . .	100,000 00	
Massachusetts Benefit Life Association, .	214,830 50	
Massachusetts Masonic Life Association, .	3,000 00	
Massachusetts Mutual Accident Association, ...	7,000 00	
Massachusetts Mutual Life Insurance Co.,	100,000 00	
Mercantile Mutual Accident Association,	8,395 00	
Minnesota Savings Fund and Investment Co., ...	53,969 98	
National Assurance Co. of Ireland, . .	200,000 00	
New England Benefit Association of Milford, ...	637 50	
New England Commercial Travellers' Association, ...	16,635 00	
New England Mutual Accident Association, ...	20,000 00	
New England Mutual Life Insurance Co.,	100,000 00	
Reliance Marine Insurance Co., . .	25,000 00	
Royal Exchange Assurance, . . .	200,000 00	
Security Savings and Loan Association, .	69,465 07	
State Mutual Life Assurance Co., . .	150,000 00	
Thames and Mersey Marine Insurance Co.,	100,000 00	
Union Marine Insurance Co., . . .	100,445 35	
World Accident Insurance Co., . .	1,560 00	
World, Order of the, ...	26,355 00	
		$3,104,573 43

Recapitulation.

Amount of Sinking Funds, Dec. 31, 1894,	$16,986,533 91	
Amount of Trust Funds and Incomes, Dec. 31, 1894, ...	4,511,617 63	
Amount of Miscellaneous Funds, Dec. 31, 1894, ...	3,343,367 49	
Amount of Trust Deposits and Incomes, Dec. 31, 1894, ...	3,104,573 43	
		$27,946,092 46

Taxable Property of the Commonwealth.

Real and Personal Estate as returned to the Secretary of the Commonwealth as of May 1, 1894, ...	. . . . .	$2,471,521,505 00
Amount not included in the above on account of National Bank stock held by non-residents of the places where the banks are located, ...	. . . . .	27,138,934 51
Deposits in Savings Banks Nov. 1, 1894, subject to taxation, .	. . . . .	240,301,437 00
Shares in Corporations above real estate and machinery locally taxed, ...	. . . . .	231,230,033 00
Total Taxable Values, . .	. . . . .	$2,970,191,909 51
The aggregates in 1893 were as follows : —		
Assessors' Aggregates, . .	$2,428,339,029 00	
Bank Stocks, as above, . .	28,637,651 86	
Savings Bank Deposits, . .	239,750,227 64	
Corporation Stocks, as above, .	243,582,089 00	
		2,940,308,997 50
Taxable Values decreased, .	. . . . .	$29,882,912 01
The Valuation of Real Estate by the Assessors May 1, 1894, was	$1,898,855,000 00	
May 1, 1893, it was	1,753,655,698 00	
Increase, ...	$145,199,302 00	
The Valuation of Personal Estate including bank stocks May 1, 1894, was	$572,666,505 00	
May 1, 1893, it was	588,675,216 00	
Decrease, ...	$16,008,711 00	
Taxable Deposits in Savings Banks Nov. 1, 1894, were .	$240,301,437 00	
Nov. 1, 1893, they were . .	239,750,227 64	
Increase, ...	$551,209 36	
The excess of Value of shares in Corporations over estate locally taxable May 1, 1894, was .	$231,230,033 00	
May 1, 1893, it was	243,582,089 00	
Decrease, ...	$12,352,056 00	

TAXABLE PROPERTY OF THE COMMONWEALTH — Concluded.

The aggregate average deposits of Savings Banks Nov. 1, 1894, were	. . . . .	$431,762,552 04
Deductions for, —		
Real Estate, ...	$1,363,765 47	
Banking Houses, ...	3,676,721 47	
Mortgage Loans, ...	186,420,628 10	
		191,461,115 04
Taxable Deposits Nov 1, 1894,	. . . .	$240,301,437 00

UNPAID TAXES.

At the close of business Dec. 31, 1894, there remained unpaid: —

Corporation Tax, 1888, ...	$541 57	
" " 1889, ...	1,957 76	
" " 1890, ...	434 88	
" " 1891, ...	333 50	
" " 1892, ...	2,098 82	
" " 1893, ...	4,960 22	
" " 1894, ...	40,887 62	
		$51,214 37
Insurance Tax, 1892, ...	$349 53	
Insurance Tax, 1893, ...	883 62	
Gas Commissioners' Tax, 1893, ...	42 78	
Gas Commissioners' Tax, 1894, ...	62 38	
Gas Light Companies' Tax, 1894, . . .	5 99	
Railroad Commissioners' Tax, 1890, . . .	3 35	
Railroad Commissioners' Tax, 1894, . . .	14 25	
Commissioner of Foreign Mortgage Corporation Tax, 1891, ...	6 49	
Commissioner of Foreign Mortgage Corporation Tax, 1892, ...	105 79	
Commissioner of Foreign Mortgage Corporation Tax, 1893, ...	2,423 18	
Care and Custody of Deposits, 1892, . . .	15 06	
" " " 1893, . . .	6 41	
" " " 1894, . . .	7 00	
		3,925 83
		$55,140 20

REVENUE PAYMENTS IN DETAIL.

PAYMENTS FROM REVENUE IN 1894.

Legislative Department.		
Senate Compensation,	$30,750 00	
Senate Travel,	3,110 00	
House Compensation,	181,413 81	
House Travel,	19,100 00	
Clerks Senate and House,	6,000 00	
Assistant Clerks Senate and House,	6,011 16	
Chaplains Senate and House,	600 00	
Sergeant-at-Arms,	3,000 00	
Sergeant-at-Arms' Clerk,	2,200 00	
Sergeant-at-Arms' Contingent,	85 56	
Doorkeepers, Messengers and Pages,	25,312 00	
Printing and Binding for Senate,	10,882 33	
Printing and Binding for House,	19,561 14	
Stationery for the Senate,	647 61	
Stationery for the House,	1,087 27	
Stationery and Printing ordered by Sergeant-at-Arms,	328 16	
Legislative Contingent,	6,576 07	
Expenses of Legislative Committees,	45,536 77	
Postage and Expressage on Documents,	1,051 70	
Fees of Witnesses before Committees,	555 65	
		$363,809 23
Executive Department.		
Governor's Salary,	$8,000 00	
Lieutenant-Governor and Council, Pay and Travelling Expenses,	9,478 80	
Governor's Private Secretary,	2,500 00	
Executive Clerk,	2,000 00	
Messenger,	1,200 00	
Executive Contingent,	2,581 73	
Executive Postage, Printing and Stationery,	645 84	
Council Postage, Printing, etc,	238 08	
Council Contingent,	2,596 22	
Executive Stenographer,	1,000 00	
Extraordinary Expenses,	6,905 78	
		37,146 45
Secretary's Department.		
Secretary's Salary,	$3,500 00	
First, Second and Third Clerks,	6,000 00	
Extra Clerks and Messengers,	12,210 67	
Cashier,	1,000 00	
Incidentals,	3,930 64	
Records, Files, Papers and Documents in the Secretary's Department,	7,125 31	
Amounts carried forward,	$33,766 62	$400,955 68

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$33,766 62	$400,955 68
Secretary, Massachusetts Revolutionary Records, . . .	900 27	
Exchange and Distribution of Public Documents, .	113 12	
Index of Certificate of Corporations, ...	1,200 00	
Indexing Returns of Births, Marriages and Deaths, .	19,255 40	
		55,235 41
Treasurer's Department.		
Treasurer's Salary, ...	$5,000 00	
First Clerk, ...	2,500 00	
Second Clerk, . . .	2,000 00	
Third Clerk, . . .	1,400 00	
Cashier, ...	2,000 00	
Fund Clerk, ...	1,400 00	
Receiving and Paying Tellers, ...	2,800 00	
Extra Clerks, ...	990 00	
Incidentals, ...	4,526 18	
Care and Custody of Trust Deposits, ...	1,800 00	
		24,416 18
Deputy Sealer of Weights, Measures and Balances, ...	. . . .	1,367 16
Auditor's Department.		
Auditor's Salary, ...	$3,500 00	
First and Second Clerks, .	4,200 00	
Extra Clerks, ...	5,162 85	
Incidentals, ...	829 09	
State Printing Expert, . .	600 00	
		14,291 94
Attorney-General's Department.		
Attorney-General's Salary, . . .	$5,000 00	
Assistant Attorney-General, . . .	2,500 00	
Second Assistant Attorney-General, .	1,500 00	
Incidentals, etc., ...	2,961 86	
		11,961 86
State House Expenses.		
Repairs, Improvements and Furniture,	$4,150 13	
Sergeant-at-Arms' Messengers, . .	3,800 00	
Engineer, Watchmen and Firemen, .	5,312 50	
Fuel and Lights, ...	5,515 67	
Elevator Expenses, ...	2,766 57	
		21,544 87
Commonwealth Building Expenses, .	$4,675 53	
House No. 13 Beacon Street, . . .	6,264 65	
State House Extension, ...	2,429 20	
		13,369 38
State Printing.		
Printing Public Documents, . . .	$50,898 87	
General Laws, ...	4,060 39	
Amounts carried forward, . .	$54,959 26	$543,142 48

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$54,959 26	$543,142 48
Printing Blue Book, ...	6,473 96	
Term Reports, ...	2,068 00	
Assessors' Books and Blanks, . .	589 82	
Printing and Distributing Ballots for Elections, ...	10,843 86	
Extra Copies of the Report of the Commissioners on the Torrens System of Land Transfer, ...	99 20	
Atlas Map of Massachusetts, .	902 47	
Publication of Early Acts and Resolves,	4,384 46	
Publishing Laws, ...	1,000 00	
Registration Books and Blanks, indexing Returns and editing Registration Report, ...	1,254 18	
Purchase of Paper for the Commonwealth, ...	28,521 83	
Preparation of Tables and Indexes relating to the Statutes, ...	500 00	
Printing Report of Contested Election Cases, ...	209 04	
Publishing Special Laws, ...	500 00	
Course of Studies for Elementary Schools, . .	299 81	
Printing and Binding Manual of the General Court, ...	2,784 86	
Extra Copies Report Commissioners on Survey and Map of Massachusetts, . .	37 15	
Reports Commissioners on the Extermination of the Gypsy Moth, ...	399 44	
Index to Agricultural Report,	393 36	
Report of Commissioners on Amending Laws relating to Taxation, ...	230 74	
Report Commissioners on Manual Training, . .	81 91	
Extra Copies Report Commissioner on Public Records, .	81 74	
Extra Copies Charles River Improvement Commission,	1,991 95	
Publication of a List of Persons whose Names have been Changed in this Commonwealth, ...	2,098 33	
		120,705 37
Supreme Judicial Court.		
Judges' Salaries and Expenses, . .	$53,000 00	
Clerk, ...	3,000 00	
Reporter, ...	7,279 67	
Expenses, ...	1,552 84	
Officers and Messengers of the Supreme Judicial Court, ...	2,400 00	
Amounts carried forward, . .	$67,232 51	$663,847 85

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$67,232 51	$663,847 85
Clerk to Supreme Judicial Court Suffolk County, ...	1,500 00	
Supreme Judicial Court Clerks, . .	1,662 33	
		70,394 84
Superior Court.		
Judges' Salaries and Expenses, . .	$96,254 60	
Retired Justices of the Superior Court, .	2,750 00	
		99,004 60
Probate and Insolvency Courts.		
Judges' Salaries, ...	$43,076 66	
Registers and Assistants, ...	42,100 00	
Clerk to Register in Suffolk County, .	1,200 00	
Clerks to Registers of Probate and Insolvency Courts, ...	14,259 49	
Expenses Courts of Insolvency, . .	2,351 50	
District Attorneys, ...	25,679 03	
Attorney's Clerk for Suffolk District, .	1,800 00	
Uniform Practice Courts of Probate and Insolvency, ...	1,971 09	
		132,437 77
Tax Commissioner's Department.		
Tax Commissioner, ...	$3,500 00	
First and Second Clerks, . .	3,500 00	
Extra Clerks, ...	14,653 34	
Contingent, ...	2,669 27	
Expenses State Valuation, ...	2,602 46	
		26,925 07
Commissioners of Savings Banks.		
Salaries, ...	$9,500 00	
Clerks, ...	3,200 00	
Expenses, ...	3,200 78	
		15,900 78
Insurance Commissioner.		
Salary, ...	$3,500 00	
Deputy, ...	2,500 00	
Clerks, ...	4,653 33	
Extra Clerks, ...	15,973 30	
Expenses, ...	3,212 56	
		29,839 19
Harbor and Land Commissioners.		
Salaries, ...	$6,400 00	
Engineer, etc., ...	4,439 47	
Travel, ...	434 89	
Expenses, ...	323 97	
		11,598 33
Railroad Commissioners.		
Salaries, ...	$11,000 00	
Clerk, ...	2,500 00	
Accountant, ...	2,500 00	
Expenses, ...	5,802 55	
Experts, ...	3,114 00	
Inspectors, ...	724 51	
		25,641 06
Amount carried forward, . .	. . .	$1,075,589 49

PAYMENTS FROM REVENUE — Continued.

Amount brought forward,		$1,075,589 49
Civil Service Commission.		
Compensation and Expenses,	$1,770 00	
Chief Examiner,	3,000 00	
Secretary,	2,000 00	
Expenses,	9,886 58	
Rent,	1,450 00	
		18,106 58
Gas and Electric Light Commissioners.		
Salaries,	$7,946 23	
Clerks,	2,505 10	
Expenses,	1,849 03	
		12,300 36
Controller of County Accounts.		
Salary,	$2,284 95	
Deputies,	3,000 00	
Expenses,	915 25	
Rent,	650 00	
		6,850 20
Bureau of Statistics of Labor.		
Chief,	$2,500 00	
First and Second Clerks,	3,300 00	
Clerks and Expenses,	5,494 82	
Statistics of Manufactures,	6,859 57	
Rent,	3,925 00	
		22,079 39
Commissioner of Foreign Corporations.		
Salary,	$3,000 00	
Clerks,	916 64	
Expenses,	1,298 93	
		5,215 57
Commissioner of Public Records,		4,600 37
Commissioner to Complete the Preparation and Publication of the Province Laws,		10,684 74
State Board of Arbitration.		
Salaries,	$6,000 00	
Clerk,	1,200 00	
Expenses,	3,533 65	
		10,733 65
Commissioners on the Extermination of the Gypsy Moth,	$111,691 99	
Commissioners on Nautical Training School,	62,946 25	
Commissioners on World's Columbian Exposition,	7,889 81	
Commission on Topographical Survey and Map of Massachusetts,	11,269 55	
Commissioners on Fisheries and Game,	15,568 80	
Cattle Commissioners,	23,430 38	
Assayer and Inspector of Liquors,	1,200 00	
Inspector of Gas Meters,	4,200 95	
Board of Registration in Pharmacy,	4,557 81	
Amounts carried forward,	$242,755 54	$1,166,160 35

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$242,755 54	$1,166,160 35
Board of Registration in Dentistry, .	772 18	
Commissioners on Uniformity of Legislation, ...	217 79	
Commissioners of Wrecks, . . .	195 00	
Commissioners on Torrens System of Land Transfer, ...	3,689 57	
Ballot Law Commissioners, . . .	1,900 07	
Commissioners on Provincetown Lands,	2,918 89	
Commissioners on Antietam Battlefield,	2,137 96	
Metropolitan Park Commission, . .	26,666 91	
Commissioners on State Highways, .	6,866 58	
Commissioners on the Unemployed, .	5,227 69	
Metropolitan District Commission, .	1,024 67	
		294,372 85
State Fire Marshal, ...	. . . .	13,257 15
State Board of Health.		
Secretary, ...	$3,000 00	
Clerks, ...	2,083 00	
Expenses, ...	5,150 45	
Adulteration of Milk, Food and Drugs,	10,418 13	
Purity of Inland Waters, . . .	26,868 81	
Rent, ...	514 58	
		48,034 97
Agricultural.		
Board of Agriculture, —		
Secretary's Salary, ...	$2,500 00	
Secretary's Clerks, etc., . . .	5,505 44	
Secretary's Expenses, . . .	405 31	
Incidentals, ...	739 02	
Members' Travel, ...	1,173 77	
Agricultural Societies, ...	20,628 80	
Massachusetts Agricultural Experiment Station, ...	7,500 00	
Massachusetts Agricultural College Scholarships, ...	10,000 00	
Massachusetts Agricultural College, .	12,500 00	
Massachusetts Agricultural College Trustees' Travel, ...	668 49	
State Dairy Bureau, ...	5,725 99	
Abandoned Farms, ...	110 03	
Nails for Marking Trees, ...	238 78	
		67,695 63
Educational Expenses.		
Agents, Board of Education, . .	$18,141 92	
Members' Travelling Expenses, . .	669 14	
Aid to Pupils in Normal Schools, . .	4,000 00	
Board of Education, Incidentals, . .	1,834 92	
State Normal Art School, ...	18,475 95	
Perkins Institution and Massachusetts School for the Blind, ...	30,000 00	
Education of Deaf Pupils, ...	41,883 90	
Support of State Normal Schools, .	35,900 51	
Amounts carried forward, . .	$150,906 34	$1,589,520 95

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$150,906 34	$1,589,520 95
Aiding small towns to provide themselves with School Superintendents, .	44,760 43	
Aid to promote the establishment of Free Public Libraries, . . .	1,707 23	
Dukes County Teachers' Association, .	50 00	
Technical Books for State Normal Schools, ...	94 11	
Premiums on purchases for the Massachusetts School Fund, . . .	39,492 83	
Educational Museum, ...	28 25	
		237,039 19
State Library.		
Books, ...	$4,999 50	
Librarian, ...	3,000 00	
Librarian's Clerks, ...	3,462 25	
Contingent Expenses, ...	1,790 77	
Index of Current Events, ...	1,000 00	
		14,252 52
Charitable.		
Expenses State Almshouse, ...	$128,823 54	
Expenses State Primary School, . .	46,249 67	
Massachusetts School for the Feeble-Minded, ...	33,987 52	
State Lunatic Paupers, ...	178,084 11	
Westborough Insane Hospital, Maintenance, ...	5,000 00	
Support of Paupers by Cities and Towns,	71,094 70	
Burial of Paupers, ...	8,258 25	
Transportation of State Paupers, . .	17,847 95	
Temporary Aid of Paupers, ...	29,635 33	
Support and Transportation of Pauper Infants, ...	24,064 16	
Indigent and Neglected Children, .	37,982 04	
Expenses of Contagious Diseases, .	297 19	
Cases of Settlement and Bastardy, .	721 73	
Medical Examiners' Fees, ...	269 10	
Pensions, ...	520 00	
Annuities, ...	3,331 84	
Massachusetts Charitable Eye and Ear Infirmary, ...	20,000 00	
Investigation of Migration of Paupers,	25 00	
		606,192 13
Board of Lunacy and Charity.		
Expenses of the Board of Lunacy and Charity, ...	$4,442 22	
Auxiliary Visitors, Board of Lunacy and Charity, ...	1,291 46	
		5,733 68
Inspector of Institutions: —		
Salary, ...	$2,729 17	
Clerks, ...	5,143 42	
Expenses, ...	2,491 92	
		10,364 51
Amount carried forward, . .	. . . .	$2,463,102 98

PAYMENTS FROM REVENUE — Continued.

Amount brought forward, . .	. . . . .	$2,463,102 98
Department In-Door Poor: —		
Superintendent's Salary, . . .	$3,141 67	
Clerks, ...	24,426 73	
Expenses, ...	14,835 14	
		42,403 54
Department Out-Door Poor: —		
Superintendent's Salary, . . .	$2,318 54	
Clerks, ...	16,491 71	
Expenses, ...	4,904 01	
		23,714 26
Military Department.		
Adjutant-General's Salary, . . .	$3,600 00	
First and Second Clerks, . .	3,800 00	
Additional Clerk, .	2,000 00	
Extra Clerks and Messenger, . .	7,583 86	
Incidentals, . .	3,226 91	
Quartermaster's Employees, . . .	1,565 00	
Quartermaster's Incidentals, . . .	4,995 02	
Quartermaster's Supplies, . . .	22,624 69	
Military Accounts, ...	4,783 74	
Militia Bounty, ...	105,014 09	
Militia Transportation, ...	19,383 65	
Militia Rifle Practice, ...	9,607 00	
Militia Camp Ground, ...	1,019 22	
Record of Massachusetts Officers, Sailors and Marines, ...	1,895 39	
Armory Rents, ...	36,153 81	
Repairs to Uniforms, ...	8,585 69	
Expenses, Care, Heating and Repairs to New Armories, ...	17,490 05	
Heavy Artillery Drill, ...	2,439 90	
Surgeon-General's Department, . .	2,911 72	
		258,679 74
Expenses Resulting from the War of the Rebellion.		
State and Military Aid, ...	$572,871 68	
Commissioners on State Aid: —		
Salary, ...	2,500 00	
Clerks, ...	3,764 00	
Expenses, ...	334 37	
Agents, ...	3,335 59	
Postage, Printing, etc., on account of State Aid, ...	573 73	
State Pension Agent, ...	5,712 88	
State Military and Naval Historian, . .	3,643 10	
Massachusetts Soldiers' Home, . .	54,055 50	
		646,790 85
Reformatory.		
District Police, ...	$77,984 85	
General Superintendent of Prisons, .	6,185 97	
Massachusetts Reformatory Industries,	18,930 40	
Amounts carried forward, . . .	$103,101 22	$3,434,691 37

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$103,101 22	$3,434,691 37
Reformatory Prison for Women Industries, ...	1,134 25	
State Prison Industries, ...	129,288 09	
Expenses State Prison, ...	151,111 35	
Expenses Massachusetts Reformatory, .	206,736 56	
Expenses Reformatory Prison for Women, ...	52,722 60	
Expenses State Farm, ...	88,843 44	
Expenses State Industrial School, . .	24,683 85	
Expenses Lyman School for Boys, .	57,315 26	
Massachusetts Hospital for Dipsomaniacs and Inebriates, ...	29,000 00	
Support of Sarah Jane Robinson, . .	400 00	
Trustees State Primary and Reform School, ...	489 07	
Board of Commissioners of Prisons: —		
Secretary, ...	1,115 60	
Clerks, ...	2,444 34	
Travel, ...	1,843 06	
Expenses, ...	1,317 20	
Agents, ...	2,400 00	
Agent for Aiding Discharged Convicts,	3,493 80	
Agent for Aiding Discharged Female Convicts, ...	3,991 37	
Aiding Prisoners Discharged from Massachusetts Reformatory, . . .	4,976 42	
Removal of Prisoners to and from State and County Prisons, ...	431 04	
Registration and Identification of Criminals, ...	65 00	
Probation Officers, Compensation and Expenses, ...	732 27	
		867,635 79
Public Buildings.		
State Almshouse, ...	$123,245 72	
State Prison, ...	51,808 23	
Massachusetts Reformatory, . . .	23,308 54	
Reformatory Prison for Women, . .	20,998 97	
State Farm, ...	61,906 40	
Lyman School for Boys, . . .	14,980 88	
State Primary School, ...	3,399 65	
State Industrial School, ...	17,528 00	
State Normal School at Bridgewater, .	21,969 12	
State Normal School at Framingham, .	736 45	
State Normal School at Salem, . .	78,000 00	
State Normal School at Westfield, .	74 90	
Northampton Lunatic Hospital, . .	75,000 00	
Taunton Lunatic Hospital, . . .	7,967 01	
Westborough Insane Hospital, . .	20,798 53	
Massachusetts Hospital for Dipsomaniacs and Inebriates, ...	927 10	
Amounts carried forward, . .	$522,649 50	$4,302,327 16

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$522,649 50	$4,302,327 16
Worcester Lunatic Hospital, . . .	30,839 44	
Massachusetts School for the Feeble-minded, ...	24,138 06	
Medfield Insane Asylum, . . .	74,614 33	
Massachusetts Agricultural College, .	30,226 28	
New State Prison, ...	2,540 43	
State Camp Ground Buildings, . .	12,599 12	
New Normal School Buildings, . .	65,664 57	
		763,271 73
Miscellaneous.		
Purchase of Equity Troy & Greenfield Railroad Co, ...	$800 00	
Danvers Lunatic Hospital Lands, . .	898,000 00	
Bounty Fund Loan, ...	8,393,648 90	
Corporation Tax, ...	2,620,099 46	
National Bank Tax, ...	589,760 56	
Foreign Ships, ...	11,069 25	
Temporary Loans, ...	1,600,000 00	
Construction of Roads at Mashpee, .	300 00	
Gratuities, ...	19,247 07	
Unclaimed Dividends of Insolvent Corporations, ...	452 64	
Massachusetts State Firemen's Association, ...	10,000 00	
Prison and Hospital Loan Sinking Fund, Revenue, ...	60,000 00	
Commonwealth's Flats Improvement Fund, Revenue, ...	40,000 00	
Ballot Boxes for Cities and Towns, .	1,500 00	
Premium on Exchange, ...	14,966 72	
Sterling Interest, ...	3,500,013 50	
Boundary Line between Commonwealth and States of New Hampshire and Vermont, ...	1,197 16	
Fire Marshal for the City of Boston, .	9,767 42	
Protection of the town of Agawam from the further encroachment of the Connecticut River, ...	1,974 19	
Annuities, M. Johonnot, ...	300 00	
Troy & Greenfield Railroad Loan, .	337,000 00	
Decennial Census, ...	4,661 01	
Investigation of the Relation of the Liquor Traffic to Crime, Pauperism and Insanity, ...	2,120 63	
Worcester Polytechnic Institute, . .	50,000 00	
Construction of Roads in Truro, . .	500 00	
Bureau of Labor, Rent and Furnishing Rooms for Census, ...	1,073 39	
State House Loan Sinking Fund, 1901, Revenue, ...	45,000 00	
State House Construction Loan Sinking Fund, Revenue, ...	92,038 65	
Abolition of Grade Crossings Loan Sinking Fund, Revenue, ...	10,695 36	
Amounts carried forward, . .	$18,316,185 91	$5,065,598 89

PAYMENTS FROM REVENUE — Concluded.

Amounts brought forward, . .	$18,316,185 91	$5,065,598 89
Medfield Insane Asylum Loan Sinking Fund, Revenue, ...	14,660 00	
Metropolitan Parks Loan Sinking Fund, Revenue, ...	3,350 00	
State Highway Loan Sinking Fund, Revenue, ...	10,000 00	
Massachusetts School Fund, . . .	100,000 00	
Charles River System of Sewage Disposal, Maintenance of, . . .	25,779 02	
Endowment of Colleges for the Benefit of Agriculture and the Mechanic Arts,	20,000 00	
Improvement of Charles River, . .	3,050 27	
Transportation of Documents to Public Libraries, ...	371 51	
Massachusetts Troops at Chattanooga, .	856 16	
Collateral Legacy Tax, ...	823 98	
Standard Record Ink, ...	53 01	
Metropolitan Sewerage Commissioners, Furniture, ...	705 58	
Qualification of Voters, ...	2,433 47	
Battle Monument at Trenton, . .	2,500 00	
Purchase of Regimental Histories, .	2,675 00	
Codification of Statutes on the Subject of Labor, ...	500 00	
Water Supply of Boston and Suburbs, .	27,269 35	
Maverick National Bank Loss, . .	109 75	
Improvement of Sudbury Meadows, .	1,076 58	
Dam and Lock in Charles River, . .	123 75	
Portraits of Speaker, ...	367 65	
Statue of Charles Devens, ...	5,000 00	
Annual Insurance Tax, ...	3,000 00	
Sales Worcester Hospital Lands, . .	3,600 00	
Contract Forfeitures, ...	500 00	
Fees for Commissions, ...	5 00	
		18,545,045 99
Interest.		
On Bounty Fund Loan, ...	$212,365 99	
Troy & Greenfield Railroad Loan, .	138,932 28	
Boston, Hartford & Erie R.R. Loan,	181,876 62	
Deposits, ...	108,979 35	
Prisons Loan, ...	65,619 97	
Danvers Hospital Loan, ...	59,025 00	
Worcester Lunatic Hospital, . . .	57,500 00	
Temporary Loan, ...	12,211 10	
State House Loan, 1901, ...	28,300 00	
Armory Loan, ...	32,950 00	
State House Construction Loan, . .	75,000 00	
Metropolitan Sewerage Loan, . .	154,640 00	
State Highway Loan, ...	5,250 00	
Abolition Grade Crossings Loan, . .	17,500 00	
Medfield Insane Asylum Loan, . .	12,250 00	
Fitchburg Railroad Securities Loan, .	173,250 00	
Metropolitan Parks Loan, ...	26,250 00	
		1,361,900 31
Total Revenue Payments, . . .	. . .	$24,972,545 19

Statement of Sums unpaid Dec. 31, 1894, on Warrants received in the Treasury during the Year 1894.

Warrants.	NAME OF CORPORATION OR PERSON.	Totals.
	National Bank Tax.	
	Florida, ...	$22 05
	State Aid.	
	Florida, ...	82 00
	Dividends from Insolvent Corporations.	
346	Wall, Bulkley & Co., ...	20
	Bureau of Labor.	
423	Edward J. Harrington, ...	12 00
	Militia Transportation.	
386	Percy Parker, ...	1 16
	Total unpaid, ...	$117 41

Interest on the Public Debt unpaid Dec. 31, 1894.

Bounty Fund Loan, ...	$1,075 00
Danvers Lunatic Hospital Loan, ...	350 00
Fitchburg Railroad Securities Loan, ...	1,750 00
Troy & Greenfield Railroad Loan, ...	475 00
	$3,650 00

SINKING FUNDS.

TREASURER *in account with* ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1894: —									
For Legislative Grant,	$10,695 36		–		–	–		–	$10,695 36
Premiums on Abolition of Grade Crossings Loan,	5,500 00		–		–	–		–	5,500 00
Income for 1894,	7,984 03		–		–	–		–	7,984 03
Payments in 1894: —									
For Fall River Bonds,		–	$15,000 00	$15,000 00		–		–	–
Saugus Note,		–	450 00	450 00		–		–	–
Balances on hand Dec. 31, 1894,		–	8,729 39		–	$15,450 00	$24,179 39		–
	$24,179 39		$24,179 39	$15,450 00		$15,450 00	$24,179 39		$24,179 39

SCHEDULE OF SECURITIES IN ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

Fall River Bonds,	$15,000 00	*Amount brought forward,*	$15,000 00
		Saugus Note,	450 00
Amount carried forward,	$15,000 00	Total Securities,	$15,450 00

TREASURER *in account with* ARMORY LOAN SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,	$1,218 83	–	$192,300 00	–	–	$193,518 83
Receipts in 1894: —						
For Avon Bonds,	2,000 00	–	–	$2,000 00	–	–
Brockton Bonds,	1,100 00	–	–	1,100 00	–	–
Lynn Bonds,	20,000 00	–	–	20,000 00	–	–
Maynard Bonds,	4,000 00	–	–	4,000 00	–	–
From annual assessments on: —						
City of Boston,	10,056 27	–	–	–	–	10,056 27
Fitchburg,	1,173 38	–	–	–	–	1,173 38
Lawrence,	1,925 16	–	–	–	–	1,925 16
Lowell,	1,764 29	–	–	–	–	1,764 29
Lynn,	2,126 18	–	–	–	–	2,126 18
Springfield,	2,303 70	–	–	–	–	2,303 70
Worcester,	2,095 06	–	–	–	–	2,095 06
From Income in 1894,	7,357 35	–	–	–	–	7,357 35
Payments in 1894: —						
For Brockton Bonds,	–	$3,300 00	3,300 00	–	–	–
Leicester W. S. D. Bonds,	–	13,000 00	13,000 00	–	–	–
Needham Bonds,	–	13,500 00	13,500 00	–	–	–
New Hampshire Bonds,	–	2,000 00	2,000 00	–	–	–
Saugus Note,	–	450 00	450 00	–	–	–
Balances on hand Dec. 31, 1894,	–	24,870 22	–	197,450 00	$222,320 22	–
	$57,120 22	$57,120 22	$224,550 00	$224,550 00	$222,320 22	$222,320 22

Schedule of Securities in Armory Loan Sinking Fund.

Avon Bonds,	$17,000 00	*Amount brought forward,*	$96,000 00
Braintree Bonds,	17,000 00		
Braintree Note,	2,000 00	Newton Bonds,	2,000 00
Brockton Bonds,	16,500 00	North Adams Notes,	48,000 00
Leicester Water Supply District Bonds,	13,000 00	Saugus Note,	450 00
Lynn Bonds,	15,000 00	Somerville Bonds,	24,000 00
Needham Bonds,	13,500 00	Uxbridge Bonds,	27,000 00
New Hampshire Bonds,	2,000 00		
Amount carried forward,	$96,000 00	Total Securities,	$197,450 00

Treasurer *in account with* Boston, Hartford & Erie R.R. Loan Sinking Fund.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894,	$290,683 08		–	$3,373,962 50		–		–	$3,664,645 58
Receipts in 1894: —								–	–
For Auburn Bonds,	13,000 00		–		–	$13,000 00		–	–
Avon Bonds,	3,000 00		–		–	3,000 00		–	–
Boston Bonds,	160,000 00		–		–	160,000 00		–	–
Clinton Bonds,	55,000 00		–		–	55,000 00		–	–
Clinton Notes,	10,250 00		–		–	10,250 00		–	–
Cottage City Note,	1,500 00		–		–	1,500 00		–	–
Fall River Bonds,	6,000 00		–		–	6,000 00		–	–

Holbrook Bonds,	5,000 00	-	-	5,000 00	-	-
Lynn Bonds,	70,000 00	-	-	70,000 00	-	-
Malden Bonds,	25,000 00	-	-	25,000 00	-	-
Medway Notes,	1,000 00	-	-	1,000 00	-	-
New Bedford Bonds,	10,000 00	-	-	10,000 00	-	-
New Braintree Note,	500 00	-	-	500 00	-	-
New Hampshire Bonds,	2,000 00	-	-	2,000 00	-	-
New London Bonds,	5,000 00	-	-	5,000 00	-	-
Newburyport Bonds,	28,000 00	-	-	28,000 00	-	-
North Adams Notes,	73,000 00	-	-	73,000 00	-	-
North Brookfield Notes,	20,000 00	-	-	20,000 00	-	-
Providence Bonds,	75,000 00	-	-	75,000 00	-	-
Provincetown Note,	4,600 00	-	-	4,600 00	-	-
Revere Note,	6,000 00	-	-	6,000 00	-	-
Salem Bonds,	2,000 00	-	-	2,000 00	-	-
Warren Notes,	2,700 00	-	-	2,700 00	-	-
Whately Note,	750 00	-	-	750 00	-	-
Woonsocket Bonds,	7,000 00	-	-	7,000 00	-	-
Worcester County Note,	25,000 00	-	-	25,000 00	-	-
From Income in 1894,	160,124 17	-	-	-	-	160,124 17
Payments in 1894: —						
For Boston, Hartford & Erie R.R. Bonds (Mass.),	-	$134,315 40	134,315 40	-	-	-
Bedford Notes,	-	2,000 00	2,000 00	-	-	-
Belmont Bonds,	-	1,000 00	1,000 00	-	-	-
Berkshire County Notes,	-	10,000 00	10,000 00	-	-	-
Boxborough Notes,	-	1,000 00	1,000 00	-	-	-
Amounts carried forward,	$1,062,107 25	$148,315 40	$3,522,277 90	$611,300 00	-	$3,824,769 75

TREASURER *in account with* BOSTON, HART. & ERIE R.R. LOAN SINKING FUND — Concluded.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward,	$1,062,107 25		$148,315 40	$3,522,277 90		$611,300 00		–	$3,824,769 75
For Brockton Bonds,		–	25,500 00	25,500 00		–		–	–
Brockton Notes,		–	4,500 00	4,500 00		–		–	–
Brookfield Note,		–	1,700 00	1,700 00		–		–	–
Cambridge Bonds,		–	25,000 00	25,000 00		–		–	–
Canton Bonds,		–	2,000 00	2,000 00		–		–	–
Chelsea Note,		–	10,000 00	10,000 00		–		–	–
Dukes County Note,		–	8,000 00	8,000 00		–		–	–
Duxbury Note,		–	2,000 00	2,000 00		–		–	–
Easthampton Note,		–	2,500 00	2,500 00		–		–	–
Essex Note,		–	1,000 00	1,000 00		–		–	–
Fitchburg Bonds,		–	4,500 00	4,500 00		–		–	–
Foxborough Note,		–	2,000 00	2,000 00		–		–	–
Holyoke Notes,		–	15,000 00	15,000 00		–		–	–
Huntington Note,		–	1,000 00	1,000 00		–		–	–
Leicester W. S. D. Note,		–	7,000 00	7,000 00		–		–	–
Leominster Notes,		–	86,000 00	86,000 00		–		–	–
Lexington Note,		–	2,600 00	2,600 00		–		–	–
Medway Notes,		–	2,000 00	2,000 00		–		–	–
Merrimac Notes,		–	8,000 00	8,000 00		–		–	–
New Braintree Notes,		–	2,000 00	2,000 00		–		–	–
Northampton Notes,		–	62,500 00	62,500 00		–		–	–
North Adams Notes,		–	45,000 00	45,000 00		–		–	–
North Brookfield Notes,		–	20,000 00	20,000 00		–		–	–
Providence Bonds,		–	74,000 00	74,000 00		–		–	–

Provincetown Notes,	–	9,200 00	9,200 00	–	–	–
Quincy Bonds,	–	8,000 00	8,000 00	–	–	–
Quincy Notes,	–	9,000 00	9,000 00	–	–	–
Revere Notes,	–	33,000 00	33,000 00	–	–	–
Stoughton Bonds,	–	7,000 00	7,000 00	–	–	–
Swampscott Notes,	–	20,000 00	20,000 00	–	–	–
Taunton Note,	–	70,000 00	70,000 00	–	–	–
Waltham Bonds,	–	10,000 00	10,000 00	–	–	–
Westborough Notes,	–	18,000 00	18,000 00	–	–	–
Westfield Bonds,	–	5,500 00	5,500 00	–	–	–
Westfield Note,	–	5,000 00	5,000 00	–	–	–
Whately Note,	–	3,410 00	3,410 00	–	–	–
Woburn Bonds,	–	4,000 00	4,000 00	–	–	–
Worcester County Note,	–	150,000 00	150,000 00	–	–	–
Commission on Bonds,	–	379 58	–	–	$379 58	–
Balances on hand Dec. 31, 1894,	–	147,502 27	–	$3,676,887 90	3,824,390 17	–
	$1,062,107 25	$1,062,107 25	$4,288,187 90	$4,288,187 90	$3,824,769 75	$3,824,769 75

Schedule of Securities in Boston, Hartford & Erie R.R. Loan Sinking Fund.

Amherst Bonds,	$50,000 00
Arlington Bonds,	31,000 00
Ashland Bonds,	4,000 00
Athol Notes,	4,800 00
Auburn, Me., Bonds,	5,000 00
Avon Bonds,	3,000 00
Avon Notes,	1,500 00
Ayer Notes,	2,800 00
Bangor, Me., Bonds,	2,000 00
Bedford Notes,	2,000 00
Belmont Bond,	1,000 00
Berkshire County Notes,	10,000 00
Biddeford, Me., Bonds,	20,000 00
Blanford Notes,	2,000 00
Boston Bonds,	338,000 00
Boxborough Notes,	1,000 00
Bradford Bonds,	6,000 00
Braintree Notes,	8,000 00
Bristol County Notes,	40,000 00
Brockton Bonds,	64,400 00
Brockton Notes,	4,500 00
Brookfield Notes,	4,500 00
Brookline Bonds,	5,500 00
Cambridge Bonds,	43,000 00
Canton Bonds,	2,000 00
Chelsea Bonds,	4,000 00
Chelsea Notes,	21,000 00
Clinton Notes,	5,000 00
Cottage City Notes,	5,500 00
Amount brought forward,	$ 1,319,200 00
Massachusetts B., H. & E. R.R Loan £ Bonds,	937,287 90
Medway Notes,	4,000 00
Melrose Bonds,	40,000 00
Melrose Note,	7,000 00
Merrimac Note,	8,000 00
Milford Bonds,	7,500 00
Millis Notes,	4,000 00
Natick Bonds,	20,000 00
New Bedford Bonds,	37,000 00
New Braintree Notes,	2,000 00
New Haven, Ct., Bonds,	5,000 00
New London, Ct., Bonds,	9,000 00
New Marlborough Note,	500 00
Newton Bonds,	14,000 00
North Adams Notes,	69,500 00
Northampton Notes,	100,000 00
North Attleborough Fire District Bonds,	25,000 00
North Brookfield Notes,	40,000 00
Pawtucket, R. I., Bonds,	21,500 00
Plymouth County Notes,	30,000 00
Providence, R. I., Bonds,	57,000 00
Provincetown Note,	4,600 00
Quincy Bonds,	107,140 00
Quincy Notes,	12,000 00
Reading Bonds,	15,000 00
Revere Notes,	40,000 00
Rockland Notes,	8,000 00

Dartmouth Notes,	10,000 00
Dukes County Notes,	8,000 00
Duxbury Note,	2,000 00
Easthampton Notes,	7,500 00
Essex Notes,	2,000 00
Fall River Bonds,	94,000 00
Fitchburg Bonds,	4,500 00
Foxborough Water Supply District Bonds,	10,000 00
Foxborough Note,	2,000 00
Gloucester Notes,	51,000 00
Greenfield F. D. Bonds,	15,000 00
Hadley Notes,	20,000 00
Hartford, Ct., Bonds,	13,000 00
Holbrook Note,	2,500 00
Holyoke Bonds,	100,000 00
Holyoke Notes,	35,000 00
Hull Notes,	15,500 00
Huntington Notes,	7,000 00
Hyde Park Bonds,	2,000 00
Leicester Water Supply District Bonds,	7,000 00
Lenox Notes,	12,000 00
Leominster Notes,	86,000 00
Lewiston, Me., Bonds,	1,500 00
Lexington Notes,	23,100 00
Lowell Bonds,	68,000 00
Lynn Bonds,	21,000 00
Malden Bonds,	3,600 00
Marblehead Bonds,	2,500 00
Mashpee Notes,	2,000 00
Amount carried forward,	$1,319,200 00

Rutland Notes,	3,000 00
Saco, Me., Bonds,	5,000 00
Saugus Bonds,	4,000 00
Somerville Bonds,	161,500 00
South Hadley Notes,	35,000 00
Springfield Bonds,	135,000 00
Stoughton Bonds,	7,000 00
Stoughton Note,	10,000 00
Swampscott Notes,	20,000 00
Taunton Note,	70,000 00
Tolland Note,	3,000 00
Uxbridge Notes,	8,000 00
Wakefield Bonds,	5,000 00
Walpole Note,	1,000 00
Waltham Bonds,	10,000 00
Warren Notes,	3,600 00
Wayland Bond,	1,000 00
Wellesley Notes,	10,000 00
Wendell Note,	8,000 00
Wenham Notes,	2,000 00
Westborough Notes,	21,400 00
Westfield Bonds,	22,500 00
Westfield Notes,	10,000 00
Weymouth Note,	15,000 00
Whately Note,	2,660 00
Whitman Note,	2,000 00
Williamstown Notes,	28,000 00
Woburn Bonds,	4,000 00
Worcester County Notes,	125,000 00
Total Securities,	$3,676,887 90

TREASURER *in account with* BOUNTY LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,	$2,310,113	49	–	$6,281,646	00	–		–	$8,591,759 49
Receipts in 1894:—									
For Abington Bonds,	1,000	00	–		–	$1,000 00		–	–
Amesbury Notes,	70,000	00	–		–	70,000 00		–	–
Bangor Bonds,	9,000	00	–		–	9,000 00		–	–
Blackstone Note,	3,000	00	–		–	3,000 00		–	–
Blandford Note,	500	00	–		–	500 00		–	–
Boston Bonds,	424,000	00	–		–	424,000 00		–	–
Boston & Albany R.R. Bonds,	1,877,000	00	–		–	1,877,000 00		–	–
Bounty Loan Bonds (Mass.),	3,910,437	70	–		–	3,910,437 70		–	–
Bourne Note,	1,000	00	–		–	1,000 00		–	–
Braintree Note,	5,000	00	–		–	5,000 00		–	–
Brockton Bonds,	5,000	00	–		–	5,000 00		–	–
Brockton Note,	30,000	00	–		–	30,000 00		–	–
Brookfield Notes,	6,500	00	–		–	6,500 00		–	–
Brookline Bonds,	3,000	00	–		–	3,000 00		–	–
Cambridge Bonds,	7,000	00	–		–	7,000 00		–	–
Chelsea Bonds,	1,000	00	–		–	1,000 00		–	–
Concord, N. H., Bonds,	1,000	00	–		–	1,000 00		–	–
Cottage City Notes,	2,000	00	–		–	2,000 00		–	–
Fitchburg R.R. Bonds,	1,000,000	00	–		–	1,000,000 00		–	–
Foxborough W. S. D. Note,	1,500	00	–		–	1,500 00		–	–
Holbrook Note,	8,000	00	–		–	8,000 00		–	–
Holyoke Notes,	10,000	00	–		–	10,000 00		–	–
Huntington Note,	1,500	00	–		–	1,500 00		–	–

Lawrence Bonds,	21,000 00	–	–	21,000 00	–	–
Leominster Note,	10,000 00	–	–	10,000 00	–	–
Malden Bonds,	15,000 00	–	–	15,000 00	–	–
Malden Note,	3,500 00	–	–	3,500 00	–	–
Marblehead Note,	500 00	–	–	500 00	–	–
Middlesex County Note,	30,000 00	–	–	30,000 00	–	–
North Reading Note,	1,000 00	–	–	1,000 00	–	–
Providence Bonds,	150,000 00	–	–	150,000 00	–	–
Quincy Bonds,	1,000 00	–	–	1,000 00	–	–
Rehoboth Note,	5,000 00	–	–	5,000 00	–	–
Revere Notes,	10,000 00	–	–	10,000 00	–	–
Rockland Bonds,	4,000 00	–	–	4,000 00	–	–
South Hadley Note,	1,000 00	–	–	1,000 00	–	–
Springfield Bonds	3,000 00	–	–	3,000 00	–	–
Swampscott Note,	1,000 00	–	–	1,000 00	–	–
Warren Note,	900 00	–	–	900 00	–	–
Watertown Note,	20,000 00	–	–	20,000 00	–	–
Wenham Note,	2,000 00	–	–	2,000 00	–	–
Westborough Note,	5,000 00	–	–	5,000 00	–	–
Wilmington Note,	3,000 00	–	–	3,000 00	–	–
Woburn Bonds,	23,000 00	–	–	23,000 00	–	–
Interest repaid,	60,255 05	–	–	–	–	60,255 05
Commission on Bonds,	549 91	–	–	–	–	549 91
Income for 1894,	290,996 32	–	–	–	–	290,996 32
Payments in 1894: —						
For Boston Bonds,	–	$160,000 00	$160,000 00	–	–	–
Boston & Albany R.R. Bonds,	–	140,000 00	140,000 00	–	–	–
Braintree Note,	–	5,000 00	5,000 00	–	–	–
Amounts carried forward,	$10,349,252 47	$305,000 00	$6,586,646 00	$7,687,337 70	–	$8,943,560 77

TREASURER *in account with* BOUNTY LOAN SINKING FUND — Concluded.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward, .	$10,349,252 47		$305,000 00	$6,586,646 00		$7,687,337 70	–		$8,943,560 77
For Bounty Loan Bonds (Mass.), .	–		937,691 70	937,691 70		–	–		–
Holbrook Note, ...	–		8,000 00	8,000 00		–	–		–
Providence Bonds, . . .	–		150,000 00	150,000 00		–	–		–
Woburn Bonds, ...	–		5,000 00	5,000 00		–	–		–
Bounty Loan, redemption of Bonds, ...	–		5,995,437 70	–		–	$5,995,437 70		–
Massachusetts Volunteers' Fund, Acts 1894, Chap. 67, . . .	–		42,304 07	–		–	42,304 07		–
Prison and Hospital Loan Sinking Fund, Acts 1891, Chap. 259, .	–		426,875 69	–		–	426,875 69		–
Baring Brothers & Co., Limited, .	–		2,467,315 50	–		–	2,467,315 50		–
Balances on hand Dec. 31, 1894, . .	–		11,627 81	–		–	11,627 81		–
	$10,349,252 47		$10,349,252 47	$7,687,337 70		$7,687,337 70	$8,943,560 77		$8,943,560 77

TREASURER *in account with* FITCHBURG R.R. SECURITIES LOAN SINKING FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894,		-	-	$1,500,000 00		-		-	$1,500,000 00
Receipts in 1894: —									
For Brockton Bonds,	$46,000 00		-		-	$46,000 00		-	-
Hampshire County Note,	15,000 00		-		-	15,000 00		-	-
Newton Bonds,	5,000 00		-		-	5,000 00		-	-
North Adams Notes,	73,000 00		-		-	73,000 00		-	-
North Brookfield Notes,	20,000 00		-		-	20,000 00		-	-
Orange Bonds,	6,000 00		-		-	6,000 00		-	-
Webster Bonds,	20,000 00		-		-	20,000 00		-	-
From Fitchburg R.R. Loan Fund, Sale of Fitchburg R.R. Securities Loan Bonds,	3,500,000 00		-		-	-		-	3,500,000 00
Premiums,	158,850 00		-		-	-		-	158,850 00
Transfer of Fitchburg R.R. Common Stock,	5,000,000 00		-		-	-		-	5,000,000 00
Income for 1894,	176,190 38		-		-	-		-	176,190 38
Payments in 1894: —									
For Brockton Bonds,		-	$46,000 00	46,000 00		-		-	-
Fitchburg R.R Bonds,		-	3,500,000 00	3,500,000 00		-		-	-
Hampshire County Note,		-	15,000 00	15,000 00		-		-	-
Newton Bonds,		-	5,000 00	5,000 00		-		-	-
North Adams Notes,		-	73,000 00	73,000 00		-		-	-
Amounts carried forward,	$9,020,040 38		$3,639,000 00	$5,139,000 00		$185,000 00		-	$10,335,040 38

TREASURER *in account with* FITCHBURG R.R. SECURITIES LOAN SINKING FUND — Concluded.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$9,020,040 38		$3,639,000 00	$5,139,000 00		$185,000 00		-	$10,335,040 38
For North Brookfield Notes, . .		-	20,000 00	20,000 00		-		-	-
Orange Bonds, ...		-	6,000 00	6,000 00		-		-	-
Webster Bonds, ...		-	20,000 00	20,000 00		-		-	-
American Bank Note Co. (Engraving), ...		-	2,807 50		-	-	$2,807 50		-
Transfer of Fitchburg R.R. Common Stock, ...		-	5,000,000 00		-	-	5,000,000 00		-
Interest on Fitchburg R.R. Co. Bonds, ...		-	175,000 00		-	-	175,000 00		-
To State House Loan Sinking Fund, 1901, Acts 1891, chap. 259, .		-	108,000 00		-	-	108,000 00		-
Prison and Hospital Loan Sinking Fund, Acts 1891, chap. 259, .		-	46,236 61		-	-	46,236 61		-
Income of Massachusetts School Fund, Surplus Income, . .		-	2,996 27		-	-	2,996 27		-
Balances on hand Dec. 31, 1894, . .		-	-		-	5,000,000 00	5,000,000 00		-
	$9,020,040 38		$9,020,040 38	$5,185,000 00		$5,185,000 00	$10,335,040 38		$10,335,040 38

SCHEDULE OF SECURITIES IN FITCHBURG R.R. SECURITIES LOAN SINKING FUND.

Fitchburg R.R. Co. Bonds, . . .	-	-	-	-	-	$5,000,000 00

TREASURER *in account with* MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

TRANSACTIONS.	CASH. Dr.	CASH. Cr.	SECURITIES. Dr.	SECURITIES. Cr.	TOTAL FUND. Dr.	TOTAL FUND. Cr.
Receipts in 1894: —						
For Legislative Grant,	$14,660 00	-	-	-	-	$14,660 00
Premiums received on Medfield Insane Asylum Loan Bonds,	57,316 00	-	-	-	-	57,316 00
Forfeiture of Contracts,	500 00	-	-	-	-	500 00
Income for 1894,	4,918 21	-	-	-	-	4,918 21
Payments in 1894: —						
For Leominster Note,	-	$10,000 00	$10,000 00	-	-	-
New London Bonds,	-	3,000 00	3,000 00	-	-	-
Advertising,	-	739 60	-	-	$739 60	-
Income of Fund,	-	856 39	-	-	856 39	-
Balances on hand Dec. 31, 1894,	-	62,798 22	-	$13,000 00	75,798 22	-
	$77,394 21	$77,394 21	$13,000 00	$13,000 00	$77,394 21	$77,394 21

SCHEDULE OF SECURITIES IN MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

New London, Ct., Bonds,	$3,000 00	*Amount brought forward,*	$3,000 00
		Leominster Note,	10,000 00
Amount carried forward,	$3,000 00	Total Securities,	$13,000 00

TREASURER *in account with* METROPOLITAN PARKS LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR	TOTAL FUND.	CR.
Receipts in 1894: —									
For Grass sold, ...		$118 25	–		–	–		–	$118 25
Rents collected, ...		150 00	–		–	–		–	150 00
Income for 1894, ...		1 07	–		–	–		–	1 07
No Payments in 1894.									
Balances on hand Dec. 31, 1894, . .		–	$269 32		–	–		$269 32	–
		$269 32	$269 32		–	–		$269 32	$269 32

TREASURER *in account with* METROPOLITAN PARKS LOAN, SERIES TWO, SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1894: —									
For Metropolitan Parks Loan Sinking Fund, Series Two, "Revenue,".	$3,350 00		-		-	-		-	$3,350 00
Income, ...	5,370 95		-		-	-		-	5,370 95
Payments in 1894: —									
For Salem Bonds, ...		-	$2,000 00	$2,000 00		-		-	-
Fall River Bonds, ...		-	1,000 00	1,000 00		-		-	-
Balances on hand Dec. 31, 1894, . .		-	5,720 95		-	$3,000 00	$8,720 95		-
	$8,720 95		$8,720 95	$3,000 00		$3,000 00	$8,720 95		$8,720 95

SCHEDULE OF SECURITIES IN METROPOLITAN PARKS LOAN, SERIES TWO, SINKING FUND.

Fall River Bond, ...	$1,000 00	*Amount brought forward*, ...	$1,000 00
		Salem Bonds, ...	2,000 00
Amount carried forward, ...	$1,000 00	Total Securities, ...	$3,000 00

TREASURER *in account with* METROPOLITAN SEWERAGE LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,	$22,567	06	–	$36,500	00	–		–	$59,067 06
Receipts in 1894: —									
From Annual Assessments on: —									
Arlington,	680	10	–		–	–		–	680 10
Belmont,	425	06	–		–	–		–	425 06
Boston,	6,810	79	–		–	–		–	6,810 79
Brookline,	1,683	89	–		–	–		–	1,683 89
Cambridge,	7,745	92	–		–	–		–	7,745 92
Chelsea,	2,350	91	–		–	–		–	2,350 91
Everett,	863	21	–		–	–		–	863 21
Malden,	2,076	27	–		–	–		–	2,076 27
Medford,	1,373	28	–		–	–		–	1,373 28
Melrose,	735	68	–		–	–		–	735 68
Newton,	1,314	42	–		–	–		–	1,314 42
Somerville,	3,567	24	–		–	–		–	3,567 24
Stoneham,	369	47	–		–	–		–	369 47
Waltham,	519	89	–		–	–		–	519 89
Watertown,	258	30	–		–	–		–	258 30
Winchester,	552	58	–		–	–		–	552 58
Winthrop,	366	21	–		–	–		–	366 21
Woburn,	1,003	80	–		–	–		–	1,003 80
From Income for 1894,	1,728	24	–		–	–		–	1,728 24

Payments in 1894: —						
For Brockton Bonds,	–	$20,000 00	20,000 00	–	–	–
Mansfield Bonds,	–	1,500 00	1,500 00	–	–	–
Metropolitan Sewerage Loan Bonds (Mass.),	–	6,000 00	6,000 00	–	–	–
Saugus Notes,	–	2,250 00	2,250 00	–	–	–
Income of Fund (refunded),	–	372 86	–	–	$372 86	–
Balances on hand Dec. 31, 1894,	–	26,869 46	–	$66,250 00	93,119 46	–
	$56,992 32	$56,992 32	$66,250 00	$66,250 00	$93,492 32	$93,492 32

Schedule of Securities in Metropolitan Sewerage Loan Sinking Fund.

Avon Bonds,	$14,000 00	*Amount brought forward,*	$42,000 00
Brockton Bonds,	20,000 00		
Lewiston, Me., Bond,	500 00	North Adams Notes,	11,000 00
Mansfield Bond,	1,500 00	Saugus Notes,	2,250 00
Massachusetts Metropolitan Sewerage Loan Bonds,	6,000 00	Somerville Bonds,	10,000 00
		Waltham Bond,	1,000 00
Amount carried forward,	$42,000 00	Total Securities,	$66,250 00

TREASURER *in account with* PRISON AND HOSPITAL LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,	$755,765 73		–	$2,354,194 70		–		–	$3,109,960 43
Receipts in 1894: —									
For Andover Bond,	5,000 00		–		–	$5,000 00		–	–
Ashland Bond,	1,000 00		–		–	1,000 00		–	–
Ayer Note,	4,400 00		–		–	4,400 00		–	–
Boston Bond,	1,000 00		–		–	1,000 00		–	–
Bourne Note,	2,000 00		–		–	2,000 00		–	–
Bradford Bond,	2,000 00		–		–	2,000 00		–	–
Bristol County Note,	30,000 00		–		–	30,000 00		–	–
Brookfield Note,	13,000 00		–		–	13,000 00		–	–
Brookline Note,	3,000 00		–		–	3,000 00		–	–
Cambridge Bond,	1,000 00		–		–	1,000 00		–	–
Canton Note,	15,000 00		–		–	15,000 00		–	–
Clinton Note,	1,000 00		–		–	1,000 00		–	–
Easthampton Note,	2,500 00		–		–	2,500 00		–	–
Egremont Note,	1,000 00		–		–	1,000 00		–	–
Essex Note,	1,000 00		–		–	1,000 00		–	–
Fall River $ or £ Bonds,	10,000 00		–		–	10,000 00		–	–
Holbrook Note,	3,500 00		–		–	3,500 00		–	–
Hopkinton Note,	5,000 00		–		–	5,000 00		–	–
Longmeadow Note,	3,000 00		–		–	3,000 00		–	–
Lynn Bond,	2,000 00		–		–	2,000 00		–	–
Massachusetts Treasurer's Note,	200,000 00		–		–	200,000 00		–	–
Massachusetts $ Bonds,	483,000 00		–		–	483,000 00		–	–
Medford Note,	4,000 00		–		–	4,000 00		–	–

Methuen Note,	10,000 00	–	–	10,000 00	–	–
Middlesex County Note,	50,000 00	–	–	50,000 00	–	–
Natick Bond,	29,000 00	–	–	29,000 00	–	–
Norfolk County Note,	50,000 00	–	–	50,000 00	–	–
North Adams Note,	8,500 00	–	–	8,500 00	–	–
Quincy Bond,	14,700 00	–	–	14,700 00	–	–
Randolph Note,	15,000 00	–	–	15,000 00	–	–
Revere Note,	3,750 00	–	–	3,750 00	–	–
Rutland Note,	1,000 00	–	–	1,000 00	–	–
South Hadley Note,	5,000 00	–	–	5,000 00	–	–
Springfield Bond,	75,000 00	–	–	75,000 00	–	–
Springfield Note,	15,000 00	–	–	15,000 00	–	–
Stoughton Note,	5,000 00	–	–	5,000 00	–	–
West Newbury Note,	600 00	–	–	600 00	–	–
Whitman Note,	2,000 00	–	–	2,000 00	–	–
Winthrop Note,	1,250 00	–	–	1,250 00	–	–
Legislative Grant,	60,000 00	–	–	–	–	60,000 00
Fitchburg R.R. Securities Loan Sinking Fund, ch. 259, Acts 1894,	46,236 61	–	–	–	–	46,236 61
Bounty Loan Sinking Fund, chap. 259, Acts 1894,	426,875 69	–	–	–	–	426,875 69
Troy & Greenfield R R. Loan Sinking Fund, ch 259, Acts 1894,	200,000 00	–	–	–	–	200,000 00
Sales of Worcester Lunatic Hospital Lands,	3,600 00	–	–	–	–	3,600 00
Income for 1894,	130,648 39	–	–	–	–	130,648 39
Payments in 1894: —						
For Andover Bond,	–	$4,000 00	4,000 00	–	–	–
Ayer Note,	–	3,000 00	3,000 00	–	–	–
Amounts carried forward,	$2,702,326 42	$7,000 00	$2,361,194 70	$1,079,200 00	–	$3,977,321 12

TREASURER *in account with* PRISON AND HOSPITAL LOAN SINKING FUND — Concluded.

TRANSACTIONS.	DR. CASH.	CR	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Amounts brought forward, . .	$2,702,326 42	$7,000 00	$2,361,194 70	$1,079,200 00	–	$3,977,321 12
For Brookfield Note, ...	–	13,000 00	13,000 00	–	–	–
Canton Note, ...	–	35,000 00	35,000 00	–	–	–
Hampden County Note, . .	–	22,000 00	22,000 00	–	–	–
Holyoke Note, ...	–	25,000 00	25,000 00	–	–	–
Longmeadow Note, ...	–	13,000 00	13,000 00	–	–	–
Massachusetts Treasurer's Note, .	–	200,000 00	200,000 00	–	–	–
Massachusetts $ Bonds, . .	–	234,000 00	234,000 00	–	–	–
Massachusetts £ Bonds, . .	–	114,362 75	114,362 75	–	–	–
Methuen Note, ...	–	10,000 00	10,000 00	–	–	–
Middlesex County Note, . .	–	50,000 00	50,000 00	–	–	–
Norfolk County Note, . . .	–	50,000 00	50,000 00	–	–	–
Provincetown Note, ...	–	4,600 00	4,600 00	–	–	–
Quincy Bond, ...	–	1,000 00	1,000 00	–	–	–
Randolph Note, ...	–	10 000 00	10,000 00	–	–	–
South Hadley Note, ...	–	5,000 00	5,000 00	–	–	–
Stoughton Note, ...	–	5,000 00	5,000 00	–	–	–
Swampscott Note, ...	–	9,000 00	9,000 00	–	–	–
Waltham Note, ...	–	18,750 00	18,750 00	–	–	–
Wellesley Bond, ...	–	12,000 00	12,000 00	–	–	–
Westborough Note, ...	–	3,000 00	3,000 00	–	–	–
Woburn Bond, ...	–	2,000 00	2,000 00	–	–	–
Worcester County Note, . .	–	25,000 00	25,000 00	–	–	–

Prison and Hospital Loan, Redemption of Bonds,	–	898,000 00	–	–	$898,000 00	–
Bounty Loan Sinking Fund, Commissions,	–	133 83	–	–	133 83	–
Balances Dec. 31, 1894,	–	935,479 84	–	2,143,707 45	3,079,187 29	–
	$2,702,326 42	$2,702,326 42	$3,222,907 45	$3,222,907 45	$3,977,321 12	$3,977,321 12

Schedule of Securities in Prison and Hospital Loan Sinking Fund.

Abington Bond,	$1,000 00	*Amount brought forward,*	$58,700 00
Amesbury Notes,	20,500 00		
Andover Bonds,	17,000 00	Brookfield Note,	1,500 00
Ashland Bond,	1,000 00	Brookline Bonds,	18,000 00
Athol Note,	1,200 00	Brookline Notes,	12,800 00
Avon Bonds,	2,000 00	Cambridge Bonds,	201,000 00
Avon Notes,	1,000 00	Canton Notes,	20,000 00
Ayer Note,	1,400 00	Chelsea Bonds,	3,000 00
Blandford Note,	500 00	Chelsea Note,	5,000 00
Bourne Note,	1,000 00	Clinton Notes,	3,500 00
Bradford Bonds,	2,000 00	Cohasset Note,	3,400 00
Braintree Notes,	4,000 00	Cottage City Note,	1,000 00
Brockton Bonds,	6,100 00	Dartmouth Note,	5,000 00
Amount carried forward,	$58,700 00	*Amount carried forward,*	$332,900 00

Schedule of Securities in Prison and Hospital Loan Sinking Fund — Concluded.

Amount brought forward,	$332,900 00
Deerfield Note,	30,000 00
Dover, N. H., Bonds,	20,000 00
Easthampton Notes,	5,000 00
Essex Notes,	2,000 00
Fall River Bonds,	16,000 00
Foxborough Water Supply District Bonds,	2,500 00
Foxborough Water Supply District Note,	3,000 00
Granville Note,	2,000 00
Groton Note,	3,000 00
Hampden County Notes,	22,000 00
Hampshire County Note,	38,000 00
Holyoke Notes,	45,000 00
Huntington Note,	2,000 00
Lee Bonds,	5,000 00
Lexington Notes,	10,000 00
Littleton Note,	1,000 00
Longmeadow Note,	10,000 00
Lowell Bonds,	22,000 00
Lynn Bonds,	3,000 00
Malden Bonds,	36,200 00
Manchester, N. H., Bond,	500 00
Marblehead Bond,	500 00
Massachusetts Danvers Lunatic Hospital Loan Bonds,	162,000 00
Massachusetts Worcester Lunatic Hospital Loan Bonds,	156,000 00
Massachusetts Prison Loan £ Bonds,	583,980 00
Amount brought forward,	$1,558,580 00
North Adams Notes,	8,500 00
Northampton Note,	12,500 00
Pawtucket, R. I., Bond,	1,000 00
Providence, R. I., £ Bonds,	269,117 45
Provincetown Note,	4,600 00
Quincy Bonds,	29,260 00
Quincy Note,	3,000 00
Reading Bonds,	5,000 00
Revere Notes,	45,000 00
Rockland Bonds,	4,000 00
Rockland Note,	2,000 00
Russell Notes,	3,000 00
Rutland Notes,	2,000 00
Scituate Note,	10,500 00
Somerville Bonds,	42,000 00
South Hadley Note,	2,500 00
Springfield Bonds,	7,000 00
Springfield Note,	15,000 00
Sudbury Note,	2,500 00
Swampscott Notes,	12,000 00
Taunton Bonds,	22,000 00
Uxbridge Notes,	4,000 00
Wakefield Bonds,	4,000 00
Waltham Bonds,	5,000 00
Waltham Notes,	18,750 00
Warren Note,	900 00
Wellesley Bonds,	12,000 00

Medford Notes,	18,000 00	Wenham Note,	1,000 00
Medway Notes,	1,000 00	Westborough Notes,	5,000 00
Melrose Bonds,	10,000 00	Whitman Note,	2,000 00
Melrose Notes,	14,000 00	Williamstown Note,	3,000 00
Millis Note,	1,000 00	Woburn Bonds,	2,000 00
New Marlborough Notes,	1,000 00	Worcester County Note,	25,000 00
Amount carried forward,	$1,558,580 00	Total Securities,	$2,143,707 45

TREASURER *in account with* STATE HIGHWAY LOAN SINKING FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1894: —									
For State Highway Loan Sinking Fund "Revenue,"	$10,000 00		–		–	–		–	$10,000 00
Premiums on Loan,	22,500 00		–		–	–		–	22,500 00
State Highway Loan Fund, Interest on Deposits,	2,760 46		–		–	–		–	2,760 46
Payments in 1894: —									
For North Brookfield Note,		–	$10,000 00	$10,000 00		–		–	–
American Bank Note Co.,		–	34 00		–	–		$34 00	–
Balances on hand Dec. 31, 1894,		–	25,226 46		–	$10,000 00		35,226 46	–
	$35,260 46		$35,260 46	$10,000 00		$10,000 00	$35,260 46		$35,260 46

Schedule of Securities in State Highway Loan Sinking Fund.

North Brookfield Note, ...	$10,000 00

Treasurer *in account with* State House Construction Loan Sinking Fund.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894, . .		$33,560 60	–		$542,500 00	–		–	$576,060 60
Receipts in 1894: —									
For Beverly Bond, ...		2,000 00	–		–	$2,000 00		–	–
Everett Bond, ...		25,000 00	–		–	25,000 00		–	–
Lynn Bond, ...		26,000 00	–		–	26,000 00		–	–
Mansfield Bond, ...		2,000 00	–		–	2,000 00		–	–
Medford Bond, ...		10,000 00	–		–	10,000 00		–	–
Turner's Falls Fire District Bond,		10,000 00	–		–	10,000 00		–	–
Westfield Bond, ...		5,500 00	–		–	5,500 00		–	–
Whitman Bond, ...		5,000 00	–		–	5,000 00		–	–
Legislative Grant, ...		92,038 65	–		–	–		–	92,038 65
Income for 1894, ...		30,868 83	–		–	–		–	30,868 83

Payments in 1894: —						
For Adams Note,	–	$7,500 00	7,500 00	–	–	–
Berkshire County Note,	–	5,000 00	5,000 00	–	–	–
Biddeford Bond,	–	1,000 00	1,000 00	–	–	–
Brockton Bond,	–	8,000 00	8,000 00	–	–	–
Canton Bond,	–	2,000 00	2,000 00	–	–	–
Chester Fire District Notes,	–	8,000 00	8,000 00	–	–	–
Clinton Notes,	–	3,750 00	3,750 00	–	–	–
Easthampton Notes,	–	3,500 00	3,500 00	–	–	–
Fall River Bond,	–	90,000 00	90,000 00	–	–	–
Leicester Water Supply District Bonds,	–	15,000 00	15,000 00	–	–	–
Lynn Bonds,	–	3,000 00	3,000 00	–	–	–
Medford Bonds,	–	8,000 00	8,000 00	–	–	–
Medway Notes,	–	800 00	800 00	–	–	–
Middleborough Bond,	–	1,000 00	1,000 00	–	–	–
Needham Bonds,	–	10,500 00	10,500 00	–	–	–
New London Bonds,	–	2,000 00	2,000 00	–	–	–
North Adams Notes,	–	10,000 00	10,000 00	–	–	–
Northampton Bonds,	–	3,250 00	3,250 00	–	–	–
North Attleborough Fire District Bonds,	–	5,000 00	5,000 00	–	–	–
Saugus Note,	–	450 00	450 00	–	–	–
Stoughton Bond,	–	19,000 00	19,000 00	–	–	–
Swampscott Notes,	–	4,000 00	4,000 00	–	–	–
Waterville Bond,	–	20,000 00	20,000 00	–	–	–
Balances on hand Dec. 31, 1894,	–	11,218 08	–	687,750 00	$698,968 08	–
	$241,968 08	$241,968 08	$773,250 00	$773,250 00	$698,968 08	$698,968 08

Schedule of Securities in State House Construction Loan Sinking Fund.

Adams Note,	$7,500 00	*Amount brought forward,*	$252,550 00
Auburn, Me., Bonds,	2,500 00		
Avon Bonds,	8,000 00	Middleborough Bonds,	1,000 00
Berkshire County Note,	5,000 00	Needham Bonds,	10,500 00
Biddeford, Me., Bond,	1,000 00	New London, Ct., Bonds,	2,000 00
Braintree Notes,	10,000 00	North Adams Bonds,	38,000 00
Brockton Bonds,	23,500 00	Northampton Bonds,	3,250 00
Cambridge Bond,	1,000 00	North Attleborough Fire District Bonds,	5,000 00
Canton Bonds,	2,000 00	Pawtucket, R. I., Bonds,	262,000 00
Chester Fire District Notes,	8,000 00	Reading Bonds,	5,000 00
Clinton Notes,	3,750 00	Rutland Notes,	4,000 00
Easthampton Notes,	3,500 00	Saugus Note,	450 00
Fall River Bonds,	117,000 00	Somerville Bonds,	14,000 00
Hadley Note,	25,000 00	Stoughton Bonds,	19,000 00
Leicester Water Supply District Bonds,	15,000 00	Swampscott Bonds,	4,000 00
Lynn Bonds,	3,000 00	Waterville, Me., Bonds,	20,000 00
Medford Bonds,	8,000 00	Westfield Bonds,	35,000 00
Medway Notes,	800 00	Winchester Note,	12,000 00
Melrose Bonds,	8,000 00		
Amount carried forward,	$252,550 00	Total Securities,	$687,750 00

TREASURER *in account with* STATE HOUSE LOAN SINKING FUND, 1901.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Balances on hand Jan. 1, 1894,	$961 93	–	$176,900 00	–	–	$177,861 93
Receipts in 1894: —						
For Berkshire County Note,	5,000 00	–	–	$5,000 00	–	–
Revere Note,	20,000 00	–	–	20,000 00	–	–
Legislative Grant,	45,000 00	–	–	–	–	45,000 00
Fitchburg R.R. Securities Loan Sinking Fund, ch 259, Acts 1891,	108,000 00	–	–	–	–	108,000 00
Premiums Received,	12,560 00	–	–	–	–	12,560 00
Income in 1894,	21,346 97	–	–	–	–	21,346 97
Payments in 1894: —						
For Canton Bonds,	–	$2,000 00	2,000 00	–	–	–
Fall River Bond,	–	50,000 00	50,000 00	–	–	–
Hampshire County Note,	–	15,000 00	15,000 00	–	–	–
Middleborough Bond,	–	500 00	500 00	–	–	–
North Adams Notes,	–	73,000 00	73,000 00	–	–	–
North Brookfield Notes,	–	20,000 00	20,000 00	–	–	–
Revere Notes,	–	18,000 00	18,000 00	–	–	–
Russell Note,	–	1,500 00	1,500 00	–	–	–
Saugus Note,	–	450 00	450 00	–	–	–
Swampscott Notes,	–	4,000 00	4,000 00	–	–	–
Balances on hand Dec. 31, 1894,	–	28,418 90	–	336,350 00	$364,768 90	–
	$212,868 90	$212,868 90	$361,350 00	$361,350 00	$364,768 90	$364,768 90

Schedule of Securities in State House Loan Sinking Fund, 1901.

Avon Bonds,	$1,500 00	*Amount brought forward,*	$227,700 00
Avon Note,	5,000 00		
Berkshire County Note,	5,000 00	North Brookfield Notes,	20,000 00
Braintree Note,	2,000 00	Quincy Bonds,	6,200 00
Brockton Bonds,	4,700 00	Reading Bonds,	10,000 00
Canton Bonds,	2,000 00	Revere Notes,	18,000 00
Fall River Bonds,	50,000 00	Russell Note,	1,500 00
Greenfield Fire District Bonds,	5,000 00	Rutland Notes,	2,000 00
Hampshire County Note,	15,000 00	Saco, Me., Bonds,	15,000 00
Lexington Note,	6,000 00	Saugus Bonds,	11,500 00
Marblehead Bonds,	2,000 00	Saugus Note,	450 00
Medford Bonds,	50,000 00	Somerville Bonds,	2,000 00
Middleborough Bond,	500 00	Stoughton Note,	4,000 00
Millis Note,	1,000 00	Swampscott Notes,	4,000 00
North Adams Notes,	73,000 00	Uxbridge Notes,	4,000 00
North Attleborough Fire District Bonds,	5,000 00	Westfield Notes,	10,000 00
Amount carried forward,	$227,700 00	Total Securities,	$336,350 00

TREASURER *in account with* TROY & GREENFIELD R.R. LOAN SINKING FUND.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Balances on hand Jan. 1, 1894,	$38,407 62	–	$3,962,920 65	–	–	$4,001,328 27
Receipts in 1894: —						
For Amesbury Note,	3,000 00	–	–	$3,000 00	–	–
Amherst Note,	2,000 00	–	–	2,000 00	–	–
Andover Bond,	9,000 00	–	–	9,000 00	–	–
Athol Note,	1,200 00	–	–	1,200 00	–	–
Avon Notes,	1,500 00	–	–	1,500 00	–	–
Bedford Note,	1,000 00	–	–	1,000 00	–	–
Belmont Bond,	2,000 00	–	–	2,000 00	–	–
Berkshire County Notes,	5,000 00	–	–	5,000 00	–	–
Billerica Note,	1,000 00	–	–	1,000 00	–	–
Boston Bond,	60,000 00	–	–	60,000 00	–	–
Boston & Albany R.R. Bonds,	160,000 00	–	–	160,000 00	–	–
Bourne Notes,	6,000 00	–	–	6,000 00	–	–
Boxborough Notes,	1,500 00	–	–	1,500 00	–	–
Boxford Note,	2,000 00	–	–	2,000 00	–	–
Bradford Notes,	15,000 00	–	–	15,000 00	–	–
Braintree Note,	2,000 00	–	–	2,000 00	–	–
Brockton Bond,	18,900 00	–	–	18,900 00	–	–
Brockton Notes,	9,500 00	–	–	9,500 00	–	–
Brookfield Note,	1,700 00	–	–	1,700 00	–	–
Brookline Bond,	7,000 00	–	–	7,000 00	–	–
Amounts carried forward,	$347,707 62	–	$3,962,920 65	$309,300 00	–	$4,001,328 27

TREASURER *in account with* TROY & GREENFIELD R.R. LOAN SINKING FUND — Continued.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Amounts brought forward,	$347,707 62	–	$3,962,920 65	$309,300 00	–	$4,001,328 27
For Brookline Note,	9,800 00	–	–	9,800 00	–	–
Cambridge Bond,	26,000 00	–	–	26,000 00	–	–
Canton Notes,	18,250 00	–	–	18,250 00	–	–
Charlestown Bond,	1,000 00	–	–	1,000 00	–	–
Chelsea Notes,	59,000 00	–	–	59,000 00	–	–
Cohasset Notes,	3,400 00	–	–	3,400 00	–	–
Concord, N. H., Bond,	1,500 00	–	–	1,500 00	–	–
Cottage City Note,	2,000 00	–	–	2,000 00	–	–
Dartmouth Note,	5,000 00	–	–	5,000 00	–	–
Dover, N. H., Bond,	10,000 00	–	–	10,000 00	–	–
Dukes County Note,	12,000 00	–	–	12,000 00	–	–
Duxbury Note,	2,000 00	–	–	2,000 00	–	–
Easthampton Note,	1,000 00	–	–	1,000 00	–	–
Essex Note,	1,000 00	–	–	1,000 00	–	–
Fall River Bond,	39,500 00	–	–	39,500 00	–	–
Fitchburg Bond,	5,500 00	–	–	5,500 00	–	–
Fitchburg Note,	50,000 00	–	–	50,000 00	–	–
Fitchburg R.R. Bonds,	1,775,000 00	–	–	1,775,000 00	–	–
Foxborough Water Supply District Note,	3,000 00	–	–	3,000 00	–	–
Groton Notes,	8,000 00	–	–	8,000 00	–	–
Hampshire County Notes,	15,000 00	–	–	15,000 00	–	–
Hanover Note,	2,500 00	–	–	2,500 00	–	–
Hingham Note,	8,000 00	–	–	8,000 00	–	–

Holyoke Notes,	44,000 00	-	-	44,000 00	-	-
Hull Note,	3,150 00	-	-	3,150 00	-	-
Huntington Notes,	4,000 00	-	-	4,000 00	-	-
Lawrence Bond,	52,000 00	-	-	52,000 00	-	-
Lee Bond,	5,000 00	-	-	5,000 00	-	-
Leominster Note,	10,000 00	-	-	10,000 00	-	-
Lexington Notes,	6,600 00	-	-	6,600 00	-	-
Lincoln Bond,	25,000 00	-	-	25,000 00	-	-
Littleton Notes,	2,000 00	-	-	2,000 00	-	-
Lowell Bond,	22,000 00	-	-	22,000 00	-	-
Lynn Bond,	18,000 00	-	-	18,000 00	-	-
Malden Bond,	6,000 00	-	-	6,000 00	-	-
Manchester Bond,	2,000 00	-	-	2,000 00	-	-
Massachusetts Treasurer's Notes,	700,000 00	-	-	700,000 00	-	-
Maynard Note,	1,500 00	-	-	1,500 00	-	-
Medford Bond,	8,000 00	-	-	8,000 00	-	-
Medway Notes,	900 00	-	-	900 00	-	-
Melrose Notes,	7,000 00	-	-	7,000 00	-	-
Middlesex County Note,	50,000 00	-	-	50,000 00	-	-
Middleton Notes,	3,000 00	-	-	3,000 00	-	-
Millis Notes,	1,000 00	-	-	1,000 00	-	-
Monroe Note,	500 00	-	-	500 00	-	-
Natick Bond,	1,000 00	-	-	1,000 00	-	-
Needham Bond,	1,500 00	-	-	1,500 00	-	-
New Bedford Bond,	2,000 00	-	-	2,000 00	-	-
Newburyport Note,	25,000 00	-	-	25,000 00	-	-
New Braintree Notes,	2,500 00	-	-	2,500 00	-	-
New Marlborough Note,	500 00	-	-	500 00	-	-
Newton Note,	47,000 00	-	-	47,000 00	-	-
Amounts carried forward,	$3,457,307 62	-	$3,962,920 65	$3,418,900 00	-	$4,001,328 27

TREASURER *in account with* TROY & GREENFIELD R.R. LOAN SINKING FUND — Continued.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward, . .	$3,457,307	62	–	$3,962,920	65	$3,418,900 00		–	$4,001,328 27
For Northampton Notes, . . .	125,000	00	–		–	125,000 00		–	–
North Adams Note, . . .	5,000	00	–		–	5,000 00		–	–
North Brookfield Notes, . .	50,000	00	–		–	50,000 00		–	–
North Reading Note, . . .	1,500	00	–		–	1,500 00		–	–
Norton Notes, ...	7,500	00	–		–	7,500 00		–	–
Norwood Notes, ...	8,000	00	–		–	8,000 00		–	–
Plymouth County Note, . .	10,000	00	–		–	10,000 00		–	–
Provincetown Note, . . .	4,600	00	–		–	4,600 00		–	–
Quincy Bond, ...	26,780	00	–		–	26,780 00		–	–
Quincy Note,.	8,000	00	–		–	8,000 00		–	–
Reading Notes, ...	20,000	00	–		–	20,000 00		–	–
Revere Notes, ...	20,600	00	–		–	20,600 00		–	–
Rhode Island Bond, . . .	1,000	00	–		–	1,000 00		–	–
Rockland Bond, ...	1,500	00	–		–	1,500 00		–	–
Rockland Note, ...	5,000	00	–		–	5,000 00		–	–
Russell Note, ...	1,500	00	–		–	1,500 00		–	–
Salem Bond, ...	9,000	00	–		–	9,000 00		–	–
Saugus Notes, ...	10,000	00	–		–	10,000 00		–	–
Somerville Bond, ...	8,000	00	–		–	8,000 00		–	–
South Hadley Note, . . .	8,000	00	–		–	8,000 00		–	–
Stoughton Bond, ...	1,000	00	–		–	1,000 00		–	–
Sudbury Note, ...	2,000	00	–		–	2,000 00		–	–
Swampscott Notes, . . .	3,000	00	–		–	3,000 00		–	–
Swanzey Note, ...	3,713	40	–		–	3,713 40		–	–

Taunton Note,	25,000 00	–	–	25,000 00	–	–
Tewksbury Note,	1,000 00	–	–	1,000 00	–	–
Troy & Greenfield R.R. Bonds,	300,000 00	–	–	300,000 00	–	–
Uxbridge Note,	2,000 00	–	–	2,000 00	–	–
Waltham Bond,	10,000 00	–	–	10,000 00	–	–
Waltham Note,	30,000 00	–	–	30,000 00	–	–
Warren Note,	8,500 00	–	–	8,500 00	–	–
Wellesley Bond,	4,000 00	–	–	4,000 00	–	–
Westborough Notes,	24,000 00	–	–	24,000 00	–	–
Westfield Bond,	16,000 00	–	–	16,000 00	–	–
West Springfield Notes,	12,000 00	–	–	12,000 00	–	–
Williamstown Note,	3,000 00	–	–	3,000 00	–	–
Wilmington Note,	4,000 00	–	–	4,000 00	–	–
Winthrop Notes,	4,000 00	–	–	4,000 00	–	–
Woburn Bond,	17,300 00	–	–	17,300 00	–	–
Woburn Note,	10,000 00	–	–	10,000 00	–	–
Boston, Hartford & Erie R.R. Loan Sinking Fund Transfer,	500 00	–	–	–	–	500 00
State House Loan Sinking Fund 1901, Transfer,	5,000 00	–	–	–	–	5,000 00
Fitchburg R R. Common Stock,	5,000,000 00	–	–	–	–	5,000,000 00
Income for 1894,	96,204 75	–	–	–	–	96,204 75
Payments in 1894:—						
For Adams Bond,	–	$8,000 00	8,000 00	–	–	–
Boston & Albany R.R. Bond,	–	1,000,000 00	1,000,000 00	–	–	–
Bourne Note,	–	6,000 00	6,000 00	–	–	–
Boxford Note,	–	2,000 00	2,000 00	–	–	–
Bradford Note,	–	15,000 00	15,000 00	–	–	–
Amounts carried forward,	$9,370,505 77	$1,031,000 00	$4,993,920 65	$4,230,393 40	–	$9,103,033 02

Schedule of Securities in Troy & Greenfield R.R. Loan Sinking Fund — Concluded.

Amount brought forward,	$43,400 00
Billerica Note,	1,000 00
Blandford Note,	500 00
Boston & Albany R.R. Co. Bonds,	840,000 00
Boxborough Note,	500 00
Brockton Bonds,	7,800 00
Brockton Note,	1,500 00
Brookfield Note,	1,900 00
Cambridge Bonds,	8,000 00
Canton Note,	12,000 00
Chelsea Bonds,	14,000 00
Chelsea Notes,	48,000 00
Clinton Bonds,	10,000 00
Concord, N. H., Bond,	1,000 00
Cottage City Notes,	2,000 00
Duxbury Note,	2,000 00
Fall River Bonds,	13,000 00
Franklin County Note,	7,000 00
Fitchburg Bond,	1,000 00
Granville Note,	2,000 00
Groton Note,	3,000 00
Hadley Note,	1,800 00
Holyoke Notes,	20,000 00
Littleton Note,	1,000 00
Longmeadow Note,	3,000 00
Malden Note,	3,500 00
Amount carried forward,	$1,048,900 00

Amount brought forward,	$1,048,900 00
Manchester, N. H., Bonds,	14,000 00
Marblehead Bonds,	500 00
Mass., Troy & Greenfield R.R. Loan, $ Bonds,	475,000 00
Mass., Troy & Greenfield R.R. Loan £ Bonds,	652,111 00
Merrimac Note,	6,300 00
Monroe Notes,	500 00
Newton Bonds,	13,000 00
North Adams Notes,	8,500 00
North Brookfield Notes,	20,000 00
North Reading Note,	1,500 00
Oakham Note,	1,500 00
Quincy Bonds,	16,000 00
Quincy Notes,	5,000 00
Revere Note,	2,600 00
Rockland Bond,	1,000 00
Rockland Note,	5,000 00
South Hadley Notes,	2,480 00
Stoughton Note,	7,300 00
Swampscott Note,	1,000 00
Waltham Bonds,	7,000 00
Warren Note,	900 00
Wellesley Bonds,	12,000 00
Westfield Bonds,	5,500 00
Wilmington Note,	2,000 00
Winchester Note,	10,000 00
Woburn Bonds,	2,000 00
Total Securities,	$2,321,591 00

TRUST FUNDS.

TREASURER *in account with* HARBOR COMPENSATION FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,		$2,143 13	–		$213,000 00	–		–	$215,143 13
Receipts in 1894: —									
From Hull,		9 00	–		–	–		–	9 00
Boston,		510 31	–		–	–		–	510 31
Watertown,		15 31	–		–	–		–	15 31
Winthrop,		100 00	–		–	–		–	100 00
West End Street Railway Co.,		500 00	–		–	–		–	500 00
Bunker Hill Yacht Club,		10 00	–		–	–		–	10 00
Chelsea Yacht Club,		10 00	–		–	–		–	10 00
Trustees under will of E. Francis,		337 50	–		–	–		–	337 50
J. L. and H. J. Potter,		300 00	–		–	–		–	300 00
John S. and Henry K. Potter,		75 00	–		–	–		–	75 00
Potter & Potter,		75 00	–		–	–		–	75 00
H. M. Whitney and F. H. Viaux,		1,350 00	–		–	–		–	1,350 00
Boston Forge Co.,		25 00	–		–	–		–	25 00
J. A. Heaton,		9 75	–		–	–		–	9 75
Jewett Lumber Co,		67 25	–		–	–		–	67 25
S. Albert Freeman, trustee,		50 00	–		–	–		–	50 00
G. H. Johnson,		5 00	–		–	–		–	5 00
Augusta DeWolf,		10 00	–		–	–		–	10 00
Heirs of Malachi Clark,		75 00	–		–	–		–	75 00
L. G. Burnham & Co.,		5 62	–		–	–		–	5 62

Payments in 1894: —						
For Boston Bonds,	–	$2,000 00	2,000 00	–	–	–
Chester Fire District Bonds,	–	500 00	500 00	–	–	–
Mary Waterman, Executrix,	–	1,229 50	–	–	$1,229 50	–
Balances on hand Dec. 31, 1894,	–	1,953 37	–	$215,500 00	217,453 37	–
	$5,682 87	$5,682 87	$215,500 00	$215,500 00	$218,682 87	$218,682 87

Schedule of Securities in Harbor Compensation Fund.

		Amount brought forward,	$51,500 00
Boston Bonds,	$2,000 00		
Braintree Bonds,	10,000 00	Medford Bonds,	90,000 00
Chester Fire District Note,	500 00	New London, Ct., Bonds,	59,000 00
Holbrook Bonds,	39,000 00	Winchester Note,	15,000 00
Amount carried forward,	$51,500 00	Total Securities,	$215,500 00

Dr. Treasurer *in account with* Income of Harbor Compensation Fund. Cr.

To Cash on hand Jan. 1, 1894,	$27,957 83	By F. N. Wales and others for compensation, dredging and expenses,	$22,548 23
Income for 1894,	8,615 91	Cash on hand to balance,	14,025 51
	$36,573 74		$36,573 74

TREASURER *in account with* MASSACHUSETTS SCHOOL FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,	$12,738 14		–	$3,657,810 00		–		–	$3,670,548 14
Receipts in 1894: —									
For Bedford Note,	2,000 00		–		–	$2,000 00		–	–
Berkshire County Note,	5,000 00		–		–	5,000 00		–	–
Biddeford (Me.) Bond,	1,000 00		–		–	1,000 00		–	–
Boston Bonds,	19,000 00		–		–	19,000 00		–	–
Boston & Albany R.R. Bonds,	100,000 00		–		–	100,000 00		–	–
Clinton Note,	3,750 00		–		–	3,750 00		–	–
Duxbury Note,	2,000 00		–		–	2,000 00		–	–
Easthampton Note,	6,000 00		–		–	6,000 00		–	–
Fitchburg R.R. Bond,	1,000,000 00		–		–	1,000,000 00		–	–
Foxborough Note,	2,000 00		–		–	2,000 00		–	–
Leicester Water Supply District Note,	35,000 00		–		–	35,000 00		–	–
Leominster Note,	10,000 00		–		–	10,000 00		–	–
Lexington Note,	2,600 00		–		–	2,600 00		–	–
Medway Note,	2,800 00		–		–	2,800 00		–	–
Merrimac Note,	8,000 00		–		–	8,000 00		–	–
Needham Bond,	24,000 00		–		–	24,000 00		–	–
New Hampshire Bond,	500 00		–		–	500 00		–	–
North Adams Note,	55,000 00		–		–	55,000 00		–	–
North Attleborough Bond,	5,000 00		–		–	5,000 00		–	–
Providence Bonds,	150,000 00		–		–	150,000 00		–	–
Provincetown Bond,	2,000 00		–		–	2,000 00		–	–
Provincetown Note,	9,200 00		–		–	9,200 00		–	–

Quincy Bond,	1,000 00	–	–	1,000 00	–	–
Quincy Note,	10,800 00	–	–	10,800 00	–	–
Revere Note,	18,500 00	–	–	18,500 00	–	–
Stoughton Bond,	11,000 00	–	–	11,000 00	–	–
Swampscott Note,	2,000 00	–	–	2,000 00	–	–
Taunton Note,	70,000 00	–	–	70,000 00	–	–
Waterville (Me.) Bond,	20,000 00	–	–	20,000 00	–	–
Webster Bond,	20,000 00	–	–	20,000 00	–	–
Westborough Note,	13,000 00	–	–	13,000 00	–	–
Whately Note,	3,410 00	–	–	3,410 00	–	–
Legislative Grant,	100,000 00	–	–	–	–	100,000 00
Bounty Loan Sinking Fund Transfer,	200,000 00	–	–	–	–	200,000 00
Payments in 1894: —						
For Amesbury Bond,	–	$70,000 00	70,000 00	–		–
Auburn (Me.) Bond,	–	13,000 00	13,000 00	–	–	–
Avon Bonds,	–	5,000 00	5,000 00	–	–	–
Beverly Bond,	–	2,000 00	2,000 00	–	–	–
Boston & Albany R.R. Bonds,	–	460,000 00	460,000 00	–	–	–
Braintree Bonds,	–	10,000 00	10,000 00	–	–	–
Braintree Notes,	–	27,900 00	27,900 00	–	–	–
Brockton Bonds,	–	137,600 00	137,600 00	–	–	–
Chester Fire District Notes,	–	9,000 00	9,000 00	–	–	–
Chicopee Bond,	–	14,000 00	14,000 00	–	–	–
Clinton Bond,	–	59,000 00	59,000 00	–	–	–
Clinton Note,	–	6,250 00	6,250 00	–	–	–
Cottage City Note,	–	1,500 00	1,500 00	–	–	–
Easthampton Note,	–	15,000 00	15,000 00	–	–	–
Amounts carried forward,	$1,927,298 14	$830,250 00	$4,488,060 00	$1,614,560 00	–	$3,970,548 14

TREASURER *in account with* MASSACHUSETTS SCHOOL FUND — Concluded.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$1,927,298 14		$830,250 00	$4,488,060 00		$1,614,560 00		-	$3,970,548 14
For Everett Bond, ...		-	25,000 00	25,000 00		-		-	-
Fitchburg Bond, ...		-	13,000 00	13,000 00		-		-	-
Fitchburg R.R. Bond, ...		-	275,000 00	275,000 00		-		-	-
Great Barrington Bond, . .		-	12,000 00	12,000 00		-		-	-
Hanover Note, ...		-	7,500 00	7,500 00		-		-	-
Haverhill Bond, ...		-	8,000 00	8,000 00		-		-	-
Holbrook Bond, ...		-	5,000 00	5,000 00		-		-	-
Hull Note, ...		-	18,000 00	18,000 00		-		-	-
Leominster Note, ...		-	5,000 00	5,000 00		-		-	-
Lynn Bond, ...		-	118,000 00	118,000 00		-		-	-
Malden Bond, ...		-	25,000 00	25,000 00		-		-	-
Mansfield Bond, ...		-	2,000 00	2,000 00		-		-	-
Marlborough Bond, ...		-	1,000 00	1,000 00		-		-	-
Maynard Bond, ...		-	16,000 00	16,000 00		-		-	-
Medford Bond, ...		-	10,000 00	10,000 00		-		-	-
Medway Note, ...		-	1,000 00	1,000 00		-		-	-
Meriden (Ct.) Bond, ...		-	6,000 00	6,000 00		-		-	
Middleborough Bond, ...		-	4,000 00	4,000 00		-		-	-
New Bedford Bond, ...		-	10,000 00	10,000 00		-		-	-
New Britain (Ct.) Bond, . . .		-	65,000 00	65,000 00		-		-	-
Newburyport Bond, ...		-	28,000 00	28,000 00		-		-	-
Newton Bond, ...		-	5,000 00	5,000 00		-		-	-
North Attleborough Bond, . .		-	50,000 00	50,000 00		-		-	-
North Brookfield Note, . .		-	10,000 00	10,000 00		-		-	-

Orange Bond,	–	15,000 00	15,000 00	–	–	–
Quincy Bonds,	–	3,000 00	3,000 00	–	–	–
Reading Bonds,	–	10,000 00	10,000 00	–	–	–
Revere Note,	–	7,250 00	7,250 00	–	–	–
Saugus Note,	–	450 00	450 00	–	–	–
Somerville Bonds,	–	2,000 00	2,000 00	–	–	–
Stoughton Bonds,	–	44,000 00	44,000 00	–	–	–
Swampscott Note,	–	9,000 00	9,000 00	–	–	–
Turner's Falls Fire District Bonds,	–	10,000 00	10,000 00	–	–	–
Warren Note,	–	2,700 00	2,700 00	–	–	–
Webster Bonds,	–	43,000 00	43,000 00	–	–	–
Westfield Bonds,	–	5,500 00	5,500 00	–	–	–
West Springfield Bonds,	–	13,500 00	13,500 00	–	–	–
Whitman Bonds,	–	5,000 00	5,000 00	–	–	–
Woonsocket, R. I., Bonds,	–	7,000 00	7,000 00	–	–	–
Transfers,	–	200,000 00	–	–	$200,000 00	–
Balances on hand Dec. 31, 1894,	–	148 14	–	3,770,400 00	3,770,548 14	–
	$1,927,298 14	$1,927,298 14	$5,384,960 00	$5,384,960 00	$3,970,548 14	$3,970,548 14

Schedule of Securities in Massachusetts School Fund.

Adams Bonds,	$25,000 00	*Amount brought forward,*	$122,000 00
Amesbury Bonds,	70,000 00		
Amherst Note,	9,000 00	Berkshire County Notes,	10,000 00
Auburn, Me., Bonds,	13,000 00	Beverly Bonds,	2,000 00
Avon Bonds,	5,000 00	Beverly Notes,	25,000 00
Amount carried forward,	$122,000 00	*Amount carried forward,*	$159,000 00

Schedule of Securities in Massachusetts School Fund — Concluded.

Amount brought forward,	$159,000 00
Billerica Notes,	4,000 00
Boston Bond,	1,000 00
Boston & Albany R.R. Co. Bonds,	1,360,000 00
Braintree Bonds,	20,000 00
Braintree Notes,	27,900 00
Brockton Bonds,	139,100 00
Brookline Bonds,	10,000 00
Cambridge Bonds,	16,000 00
Chelsea Bonds,	3,000 00
Chester Fire District Notes,	9,000 00
Chicopee Bonds,	14,000 00
Clinton Bonds,	59,000 00
Clinton Notes,	7,500 00
Cohasset Notes,	27,200 00
Cottage City Note,	1,500 00
Duxbury Notes,	35,000 00
Easthampton Notes,	40,000 00
Everett Bonds,	53,000 00
Fall River Bonds,	109,000 00
Fitchburg R.R. Co. Bonds,	275,000 00
Fitchburg Bonds,	13,000 00
Framingham Notes,	25,000 00
Great Barrington Bonds,	22,000 00
Hanover Notes,	7,500 00
Haverhill Bonds,	8,000 00
Holbrook Bonds,	25,000 00
Holbrook Note,	4,000 00
Amount brought forward,	$2,918,100 00
Medway Notes,	1,400 00
Meriden, Ct., Bonds,	6,000 00
Methuen Notes,	8,000 00
Middleborough Bonds,	4,000 00
Needham Bonds.	20,000 00
New Bedford Bonds,	10,000 00
New Britain, Ct., Bonds,	65,000 00
Newburyport Bonds,	28,000 00
Newton Bonds,	5,000 00
North Adams Note,	10,000 00
North Attleborough Bonds,	97,000 00
North Attleborough Fire District Bonds,	15,000 00
North Brookfield Note,	10,000 00
Orange Bonds,	15,000 00
Provincetown Bonds,	58,000 00
Quincy Bonds,	72,000 00
Quincy Notes,	36,000 00
Randolph Bonds,	10,000 00
Reading Bonds,	10,000 00
Revere Notes,	21,650 00
Saugus Notes,	10,450 00
Somerset Note,	15,000 00
Somerville Bonds,	2,000 00
South Hadley Note,	9,600 00
South Hadley Fire District Notes,	44,500 00
Stoughton Bonds,	46,000 00
Swampscott Notes,	9,000 00

Holyoke Bonds,	4,000 00	Taunton Notes,	30,000 00
Holyoke Note,	4,000 00	Turner's Falls Fire District Bonds,	10,000 00
Hull Notes,	30,500 00	Waltham Bonds,	55,000 00
Huntington Notes,	5,500 00	Warren Notes,	2,700 00
Leicester Water Supply District Bonds,	25,000 00	Watertown Notes,	17,500 00
Leominster Bonds,	20,000 00	Waterville, Me., Bonds,	20,000 00
Leominster Notes,	41,400 00	Webster Bonds,	23,000 00
Lynn Bonds,	232,000 00	Westfield Bonds,	5,500 00
Malden Bonds,	25,000 00	West Springfield Bonds,	13,500 00
Mansfield Bonds,	2,000 00	Weymouth Note,	14,000 00
Marlborough Bond,	1,000 00	Whitman Bonds,	5,000 00
Maynard Bonds,	16,000 00	Winthrop Notes,	10,500 00
Maynard Notes,	27,000 00	Woonsocket, R. I., Bonds,	7,000 00
Medford Bonds,	10,000 00		
Amount carried forward,	$2,918,100 00	Total Securities,	$3,770,400 00

DR. TREASURER *in account with* INCOME OF MASSACHUSETTS SCHOOL FUND. CR.

To Cash on hand Jan. 1, 1894,	$77,778 43	By Payments in 1894: —	
Income for 1894,	167,210 54	To Cities and Towns,	$77,778 43
		By Educational Expenses: —	
		Secretary Board of Education,	2,908 34
		Massachusetts Teachers' Association,	270 06
		County Teachers' Associations,	225 00
		Teachers' Institutes,	1,936 46
		Support of Normal Schools,	74,070 23
		Accrued Interest on Securities Bought,	8,390 35
		Cash on hand Dec. 31, 1894,	79,410 10
	$244,988 97		$244,988 97

TREASURER *in account with* MASSACHUSETTS VOLUNTEERS FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1894: —									
From Bounty Loan Sinking Fund, Acts of 1894, chap. 67, ...	$42,304 07		–		–	–		–	$42,304 07
Payments in 1894: —									
For Fall River Bonds, ...		–	$40,000 00	$40,000 00		–		–	–
To Henry Kelley, Bounty, ...		–	66 67		–	–		$66 67	–
Income, repayment to, ...		–	383 37		–	–		383 37	–
Balances on hand Dec. 31, 1894: —									
Cash, ...		–	1,854 03		–	–		1,854 03	–
Fall River Bonds, ...		–	–		–	$40,000 00		40,000 00	–
	$42,304 07		$42,304 07	$40,000 00		$40,000 00	$42,304 07		$42,304 07

DR. TREASURER *in account with* INCOME OF MASSACHUSETTS VOLUNTEERS FUND. CR.

To Income for 1894, ...	$843 29	By Premium and Interest paid on Securities purchased, ...	$1,226 66
Massachusetts Volunteers Fund to Balance,	383 37		
	$1,226 66		$1,226 66

TREASURER *in account with* METROPOLITAN PARKS TRUST FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1894: —									
From Edwin F. Atkins, ...	$10,000 00		–		–	–		–	$10,000 00
Mary E. Atkins, ...	2,500 00		–		–	–		–	2,500 00
No Payments in 1894.									
Balances on hand Dec. 31, 1894, . .		–	$12,500 00		–	–	$12,500 00		–
	$12,500 00		$12,500 00		–	–	$12,500 00		$12,500 00

TREASURER *in account with* ROGERS BOOK FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894, . .	$1,000 00		–		–	–		–	$1,000 00
No Receipts in 1894.									
Payments in 1894: —									
For Boston Bonds, ...		–	$1,000 00	$1,000 00		–		–	–
Balances on hand Dec. 31, 1894, . .		–	–		–	$1,000 00	$1,000 00		–
	$1,000 00		$1,000 00	$1,000 00		$1,000 00	$1,000 00		$1,000 00

Schedule of Securities in Rogers Book Fund.

Boston Bond, ...	$1,000 00

Dr. Treasurer *in account with* Income of Rogers Book Fund. Cr.

To Cash on hand Jan. 1, 1894, ...	$30 22	By Accrued Interest paid on Security purchased,	$12 54
Income for 1894, ...	35 00	Cash on hand Dec 31, 1894, ...	52 68
	$65 22		$65 22

Treasurer *in account with* Technical Education Fund, Commonwealth Grant.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894, . .	$2,575 35		–	$139,000 00		–		–	$141,575 35
No receipts in 1894.									
Payments in 1894: —									
For Boston Bonds, ...		–	$2,000 00	2,000 00		–		–	–
Chester Fire District Bonds, .		–	500 00	500 00		–		–	–
Balances on hand Dec. 31, 1894, . .		–	75 35		–	$141,500 00	$141,575 35		–
	$2,575 35		$2,575 35	$141,500 00		$141,500 00	$141,575 35		$141,575 35

Schedule of Securities in Technical Education Fund, Commonwealth Grant.

Boston Bonds,	$2,000 00	*Amount brought forward,*	$96,500 00
Chester Fire District Note,	500 00		
Clinton Note,	1,000 00	Reading Bonds,	15,000 00
Concord Note,	45,000 00	Saugus Bonds,	5,000 00
Holbrook Bonds,	15,000 00	Taunton Bonds,	16,000 00
Mansfield Bonds,	13,000 00	Westborough Notes,	4,000 00
Natick Bonds,	20,000 00	Winchester Note,	5,000 00
Amount carried forward,	$96,500 00	Total Securities,	$141,500 00

Treasurer *in account with* Income of Technical Education Fund, Commonwealth Grant.

Dr.		Cr.	
To Cash on hand Jan. 1, 1894,	$751 34	By Payments to: —	
Income for 1894,	5,660 70	Massachusetts Agricultural College,	$2,859 00
		Massachusetts Institute of Technology,	1,429 50
		Accrued Interest paid on securities,	25 09
		Cash on hand Dec. 31, 1894,	2,098 45
	$6,412 04		$6,412 04

TREASURER *in account with* TECHNICAL EDUCATION FUND, UNITED STATES GRANT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		-	-	$219,000 00		-		-	$219,000 00
No transactions in 1894.									
Balances on hand Dec. 31, 1894, . .		-	-		-	$219,000 00	$219,000 00		-
		-	-	$219,000 00		$219,000 00	$219,000 00		$219,000 00

SCHEDULE OF SECURITIES IN TECHNICAL EDUCATION FUND, UNITED STATES GRANT.

Boston & Albany R.R. Co. Bonds, ...	$219,000 00

TREASURER *in account with* INCOME OF TECHNICAL EDUCATION FUND, UNITED STATES GRANT.

DR.		CR.	
To Income for 1894, ...	$10,950 00	By Payments to: —	
		Massachusetts Agricultural College, . .	$7,300 00
		Massachusetts Institute of Technology, .	3,650 00
	$10,950 00		$10,950 00

TREASURER *in account with* TODD NORMAL SCHOOL FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .	$12,100 00		-		-	-		-	$12,100 00
No receipts in 1894.									
Payments in 1894: —									
For Braintree Note, ...		-	$3,100 00	$3,100 00		-		-	-
Swampscott Notes, ...		-	9,000 00	9,000 00		-		-	-
Balances on hand Dec. 31, 1894, . .		-	-		-	$12,100 00	$12,100 00		-
	$12,100 00		$12,100 00	$12,100 00		$12,100 00	$12,100 00		$12,100 00

Schedule of Securities in Todd Normal School Fund.

Braintree Note, ...	$3,100 00	*Amount brought forward*, ...	$3,100 00
		Swampscott Notes, ...	9,000 00
Amount carried forward, ...	$3,100 00	Total Securities, ...	$12,100 00

Dr. Treasurer *in account with* Income of Todd Normal School Fund. Cr.

To Cash on hand Jan. 1, 1894, ...	$20 70	By Payment to C. B. Tillinghast, Treasurer, .	$260 47
Income for 1894, ...	239 77		
	$260 47		$260 47

MISCELLANEOUS FUNDS.

TREASURER *in account with* ABOLITION OF GRADE CROSSINGS LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,	$216,801	74	–		–	–		–	$216,801 74
Receipts in 1894: —									
From Abolition of Grade Crossings Loan Bonds sold,	250,000	00	–		–	–		–	250,000 00
Assessments: —									
Attleborough,	983	13	–		–	–		–	983 13
Boston,	4,933	07	–		–	–		–	4,933 07
Leicester,	442	00	–		–	–		–	442 00
Natick,	635	57	–		–	–		–	635 57
Palmer,	1,001	00	–		–	–		–	1,001 00
Springfield,	2,103	81	–		–	–		–	2,103 81
Warren,	353	23	–					–	353 23
West Brookfield,	129	35	–		–	–		–	129 35
Westfield,	8,635	22	–		–	–		–	8,635 22
Wilbraham,	364	00	–			–		–	364 00
Interest on assessments,	1	21	–			–		–	1 21
Payments in 1894: —									
To Ashland,	–		$3,598	82	–	–	$3,598	82	–
Attleborough,	–		700	00		–	700	00	–
Boston,	–		38,386	42	–	–	38,386	42	–
Brookline,	–		13,169	21	–	–	13,169	21	–
Charlton,	–		980	16	–	–	980	16	–
Dedham,	–		2,982	28	–	–	2,982	28	–
Springfield,	–		1,050	00	–	–	1,050	00	–

Warren,	–	1,459 01	–	–	1,459 01	–
Boston & Albany R.R. Co.,	–	33,868 34	–	–	33,868 34	–
Old Colony R.R. Co.,	–	158,924 45	–	–	158,924 45	–
New York, New Haven & Hartford R.R. Co.,	–	39,324 98	–	–	39,324 98	–
American Bank Note Co.,	–	717 50	–	–	717 50	–
Balances on hand Dec. 31, 1894,	–	191,222 16	–	–	191,222 16	–
	$486,383 33	$486,383 33	–	–	$486,383 33	$486,383 33

Dr. Treasurer *in account with* Income of Abolition of Grade Crossings Loan Fund. Cr.

To Balance on hand Jan. 1, 1894,	$3,991 65	By Payment to Income Grade Crossings Loan Sinking Fund,	$8,277 77
Interest on Bank Deposits,	4,286 12		
	$8,277 77		$8,277 77

Treasurer *in account with* Premiums on Abolition of Grade Crossings Loan. Fund.

Dr. Cr.

To Premiums received on Abolition of Grade Crossings Loan,	$5,500 00	By Payment to Abolition of Grade Crossings Loan Sinking Fund,	$5,500 00
	$5,500 00		$5,500 00

TREASURER *in account with* ARMORY LOAN FUND.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Balances on hand Jan. 1, 1894, .	$51,447 21	–	–	–	–	$51,447 21
Receipts in 1894: —						
For Armory Loan sold on account of Springfield Armory, . . .	110,000 00	–	–	–	–	110,000 00
Payments in 1894: —						
For Armories, Commissioners, etc., .	–	$58,384 44	–	–	$58,384 44	–
Balances on hand Dec. 31, 1894, . .	–	103,062 77	–	–	103,062 77	–
	$161,447 21	$161,447 21	–	–	$161,447 21	$161,447 21

TREASURER *in account with* BARING BROTHERS & CO., LIMITED, LONDON, ENGLAND.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Balances on hand Jan. 1, 1894, . .	$122,987 95	-	-	-	-	$122,987 95
Receipts in 1894: — For exchange remitted for payment of Loans, Interest and Commissions, ...	2,580,378 83	-	-	-	-	2,580,378 83
Payments in 1894: — For Loans, Interest and Commissions,	-	$2,700,535 68	-	-	$2,700,535 68	-
Balances on hand Dec. 31, 1894, . .	-	2,831 10	-	-	2,831 10	-
	$2,703,366 78	$2,703,366 78	-	-	$2,703,366 78	$2,703,366 78

TREASURER *in account with* BOARD OF REGISTRATION IN DENTISTRY FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1894: —									
From Board of Registration in Dentistry, fees collected, . . .		$963 92	–		–	–		–	$963 92
Payments in 1894: —									
For Compensation and Expenses, .		–	$583 23		–	–		$583 23	–
Balances on hand Dec. 31, 1894, . .		–	380 69		–	–		380 69	–
		$963 92	$963 92		–	–		$963 92	$963 92

TREASURER *in account with* BOARD OF REGISTRATION IN MEDICINE FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Receipts in 1894: —						
From Board of Registration in Medicine, fees, etc., ...	$3,000 00	–	–	–	–	$3,000 00
Payments in 1894: —						
For Compensation and Expenses of the Board, ...	–	$2,249 10	–	–	$2,249 10	–
Balances on hand Dec. 31, 1894, . .	–	750 90	–	–	750 90	–
	$3,000 00	$3,000 00	–	–	$3,000 00	$3,000 00

TREASURER *in account with* BOARD OF REGISTRATION IN PHARMACY FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1894: —									
From Board of Registration in Pharmacy, fees collected, . .		$1,097 94	-		-	-		-	$1,097 94
Payments in 1894: —									
For Compensation and Expenses, .		-	$795 54		-	-		$795 54	-
Balances on hand Dec. 31, 1894, . .		-	302 40		-	-		302 40	-
		$1,097 94	$1,097 94		-	-		$1,097 94	$1,097 94

TREASURER *in account with* COMMONWEALTH'S FLATS IMPROVEMENT FUND.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Balances on hand Jan. 1, 1894,	$72,685 20	–	$3,454 00	–	–	$76,139 20
Receipts in 1894: —						
For Cunningham Iron Works Co. Notes,	3,454 00	–	–	$3,454 00	–	–
Legislative Appropriation 1894,	40,000 00	–	–	–	–	40,000 00
From Terence Cavanagh, Rent,	30 00	–	–	–	–	30 00
Geo. C. Corcoran, Agreement,	300 00	–	–	–	–	300 00
P. McConarty, Rent,	30 00	–	–	–	–	30 00
John D. O'Keefe, Rent,	30 00	–	–	–	–	30 00
Walworth Manufacturing Co.,	1,093 20	–	–	–	–	1,093 20
Income for 1894,	3,386 16	–	–	–	–	3,386 16
Payments in 1894: —						
To F. W. Hodgdon,	–	$2,737 92	–	–	$2,737 92	
L. H. Bateman,	–	1,083 50	–	–	1,083 50	–
Martin Green,	–	628 00	–	–	628 00	–
John King,	–	720 00	–	–	720 00	–
T. A. Warren,	–	1,080 00	–	–	1,080 00	–
N. A. Symonds,	–	322 00	–	–	322 00	–
J. R. Burke,	–	65 00	–	–	65 00	–
Perkins & White,	–	18,994 50	–	–	18,994 50	–
Eastern Dredging Co.,	–	4,695 39	–	–	4,695 39	–
Amounts carried forward,	$121,008 56	$30,326 31	$3,454 00	$3,454 00	$30,326 31	$121,008 56

TREASURER *in account with* COMMONWEALTH'S FLATS IMPROVEMENT FUND — Concluded.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Amounts brought forward,	$121,008 56	$30,326 31	$3,454 00	$3,454 00	$30,326 31	$121,008 56
To Boynton Brothers,	–	850 00	–	–	850 00	–
Boston Daily Advertiser,	–	22 50	–	–	22 50	–
Frost & Adams,	–	11 00	–	–	11 00	–
Boston Herald Co.,	–	46 00	–	–	46 00	–
Globe Newspaper Co.,	–	34 40	–	–	34 40	–
Engineering News,	–	14 00	–	–	14 00	–
Commercial Tow Boat Co.,	–	45 00	–	–	45 00	–
S. D. Hicks & Son,	–	4 50	–	–	4 50	–
Balances on hand Dec. 31, 1894,	–	89,654 85	–	–	89,654 85	–
	$121,008 56	$121,008 56	$3,454 00	$3,454 00	$121,008 56	$121,008 56

TREASURER *in account with* FITCHBURG R.R. SECURITIES LOAN FUND.

TRANSACTIONS.	CASH. Dr.	CASH. Cr.	SECURITIES. Dr.	SECURITIES. Cr.	TOTAL FUND. Dr.	TOTAL FUND. Cr.
Balances on hand Jan. 1, 1894, . .	$1,500,000 00	–	–	–	–	$1,500,000 00
Receipts in 1894: —						
From Sale of Fitchburg R.R. Securities Loan, ...	2,000,000 00	–	–	–	–	2,000,000 00
Payments in 1894: —						
To Fitchburg Securities Loan Sinking Fund, chap. 408, Acts of 1893, .	–	$3,500,000 00	–	–	$3,500,000 00	–
	$3,500,000 00	$3,500,000 00	–	–	$3,500,000 00	$3,500,000 00

DR. TREASURER *in account with* PREMIUMS ON FITCHBURG SECURITIES LOAN FUND. CR.

Balance on hand Jan. 1, 1894, ...	$95,310 00	By Fitchburg R.R. Securities Loan Sinking Fund to Balance, ...	$158,850 00
To Premiums Received on Fitchburg R.R. Securities Loan, ...	63,540 00		
	$158,850 00		$158,850 00

TREASURER *in account with* MEDFIELD INSANE ASYLUM LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1894: —									
From Sale of Medfield Insane Asylum Loan Bonds, ...	$700,000 00		–		–	–		–	$700,000 00
Payments in 1894: —									
To Reimburse Revenue for Expenditures in Advance of Sale of Bonds: —									
For 1892, $4,280.09, 1893, 79,587.26, 1894, 45,093.12, ...		–	$128,960 47		–	–	$128,960 47		–
Further Expenses in 1894, ...		–	272,815 05		–	–	272,815 05		–
Balances on hand Dec. 31, 1894, . .		–	298,224 48		–	–	298,224 48		–
	$700,000 00		$700,000 00		–	–	$700,000 00		$700,000 00

DR. TREASURER *in account with* INCOME OF MEDFIELD INSANE ASYLUM LOAN FUND. CR.

To Receipts in 1894, ...	$10,430 71	By Payments to Interest on Medfield Insane Asylum Loan, ...	$5,512 50
		Medfield Insane Asylum Loan Sinking Fund, ...	4,918 21
	$10,430 71		$10,430 71

DR. TREASURER *in account with* PREMIUMS ON MEDFIELD INSANE ASYLUM LOAN FUND. CR.

To Premiums received on sale of Medfield Insane Asylum Loan, ...	$57,316 00	By Medfield Insane Asylum Loan Sinking Fund to Balance, ...	$57,316 00
	$57,316 00		$57,316 00

TREASURER *in account with* METROPOLITAN PARKS LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1894: —									
For Massachusetts Treasurer's Notes,	$400,000 00		-		-	$400,000 00		-	-
Metropolitan Parks Loan Bonds issued, ...	1,100,000 00		-		-	-		-	$1,100,000 00
Payments in 1894: —									
For Massachusetts Treasurer's Notes,		-	$400,000 00	$400,000 00		-		-	-
Commissioners and Expenditures in 1894, ...		-	442,898 03		-	-	$442,898 03		-
Balances on hand Dec. 31, 1894, . .		-	657,101 97		-	-	657,101 97		-
	$1,500,000 00		$1,500,000 00	$400,000 00		$400,000 00	$1,100,000 00		$1,100,000 00

DR. TREASURER *in account with* INCOME OF METROPOLITAN PARKS LOAN FUND. CR.

To Income in 1894, ...	$17,319 26	By Interest on Metropolitan Parks Loan Fund,	$17,319 26
	$17,319 26		$17,319 26

DR. TREASURER *in account with* PREMIUMS ON METROPOLITAN PARKS LOAN FUND. CR.

To Premiums on Loan received, . .	$94,725 00	By Advertising paid, ...	$776 88
		Interest on Metropolitan Parks Loan, .	93,948 12
	$94,725 00		$94,725 00

TREASURER *in account with* METROPOLITAN PARKS LOAN FUND, SERIES TWO.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1894: —									
For Metropolitan Parks Loan, Series Two, Bonds, ...	$500,000 00		–		–	–		–	$500,000 00
Payments in 1894: —									
For Expenditures in 1894, . . .		–	$25,316 48		–	–	$25,316 48		–
Balances on hand Dec. 31, 1894, . .		–	474,683 52		–	–	474,683 52		–
	$500,000 00		$500,000 00		–	–	$500,000 00		$500,000 00

TREASURER *in account with* PREMIUMS ON METROPOLITAN PARKS LOAN FUND, SERIES TWO.

DR.		CR.	
To Premiums received on Metropolitan Parks Loan Bonds, Series Two, ...	$45,000 00	By Payment to Interest on Metropolitan Parks Loan, Series Two, . . .	$45,000 00
	$45,000 00		$45,000 00

TREASURER *in account with* METROPOLITAN SEWERAGE LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .	$955,473 08		-		-	-		-	$955,473 08
Receipts in 1894: —									
For Brockton Note, ...	30,000 00		-		-	$30,000 00		-	-
Metropolitan Sewerage Loan Bonds sold, ...	500,000 00		-		-	-		-	500,000 00
Massachusetts Treasurer's Note, .	200,000 00		-		-	200,000 00		-	-
Payments in 1894: —									
For Brockton Note, ...		-	$30,000 00	$30,000 00		-		-	-
Massachusetts Treasurer's Note, .		-	200,000 00	200,000 00		-		-	-
Commissioners, Expenses, etc., .		-	1,064,470 86		-	-	$1,064,470 86		-
Balances on hand Dec. 31, 1894, . .		-	391,002 22		-	-	391,002 22		-
	$1,685,473 08		$1,685,473 08	$230,000 00		$230,000 00	$1,455,473 08		$1,455,473 08

DR. TREASURER *in account with* INCOME OF METROPOLITAN SEWERAGE LOAN FUND. CR.

To Balance from 1893,	$40,980 12	By Income Troy & Greenfield R.R. Loan Sinking Fund,	$40 00
Income for 1894,	15,001 34	Interest on Metropolitan Sewerage Loan, to balance,	55,941 46
	$55,981 46		$55,981 46

TREASURER *in account with* STATE HIGHWAY LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1894: —									
For Sale of State Highway Loan Bonds,	$300,000 00		–		–	–		–	$300,000 00
Payments in 1894: —									
For Expenditures in 1894,		–	$93,314 27		–	–	$93,314 27		–
Balances on hand Dec 31, 1894,		–	206,685 73		–	–	206,685 73		–
	$300,000 00		$300,000 00		–	–	$300,000 00		$300,000 00

DR. TREASURER *in account with* PREMIUM ON STATE HIGHWAY LOAN FUND. CR.

To Premiums received on State Highway Loan Bonds sold, ...	$22,500 00	By Payment to State Highway Loan Sinking Fund to Balance, ...	$22,500 00
	$22,500 00		$22,500 00

TREASURER *in account with* STATE HOUSE CONSTRUCTION LOAN FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .	$704,569 34	-	-	-	-	$704,569 34
Receipts in 1894: —						
For Somerville Note, ...	50,000 00	-	-	$50,000 00	-	-
Payments in 1894: —						
For Commissioners, Architect, Expenses, etc, ...	-	$382,004 79	-	-	$382,004 79	-
Somerville Note, ...	-	50,000 00	$50,000 00	-	-	-
Balances on hand Dec. 31, 1894, . .	-	322,564 55	-	-	322,564 55	-
	$754,569 34	$754,569 34	$50,000 00	$50,000 00	$704,569 34	$704,569 34

Receipts in 1894: —						
For Massachusetts Treasurer's Notes,	300,000 00	-	-	$300,000 00	-	-
Sale of State House Loan, 1901, Bonds,	400,000 00	-	-	-	-	400,000 00
Rent of Buildings,	200 00	-	-	-	-	200 00
Payments in 1894: —						
For Massachusetts Treasurer's Notes,	-	$300,000 00	$300,000 00	-	-	-
Expenditures for Land and Expenses,	-	234,796 80	-	-	$234,796 80	-
Balances on hand Dec. 31, 1894,	-	604,900 15	-	-	604,900 15	-
	$1,139,696 95	$1,139,696 95	$300,000 00	$300,000 00	$839,696 95	$839,696 95

Dr. Treasurer *in account with* Premium on State House Loan Fund, 1901. Cr.

To Premiums on State House Loan, 1901, Bonds sold,	$12,560 00	By State House Loan, 1901, Sinking Fund to balance,	$12,560 00
	$12,560 00		$12,560 00

RUST DEPOSITS.

TREASURER *in account with* ORDER OF ÆGIS TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894,	$100 00		–	$52,900 00		–		–	$53,000 00
Receipts in 1894: —									
For Mortgage Notes as follows: —									
Bohlinder, Axel R.,	1,800 00		–		–	$1,800 00		–	–
Randall, Geo. M.,	3,000 00		–		–	3,000 00		–	–
Ryan, M. S.,	2,000 00		–		–	2,000 00		–	–
Vila, Emil F.,	5,000 00		–		–	5,000 00		–	–
Borofski, Samuel,	1,500 00		–		–	1,500 00		–	–
Bourneuf, Louis,	1,100 00		–		–	1,100 00		–	–
Boynton, Susan P.,	3,600 00		–		–	3,600 00		–	–
Cook, Hannah,	1,900 00		–		–	1,900 00		–	–
Disbrow, Margaret E.,	2,300 00		–		–	2,300 00		–	–
Doyle, John A.,	15,600 00		–		–	15,600 00		–	–
Fall, Geo. O.,	8,000 00		–		–	8,000 00		–	–
Fielding, Joseph and Mary J.,	1,100 00		–		–	1,100 00		–	–
Fielding, Mary J.,	1,500 00		–		–	1,500 00		–	–
Holden, Lizzie,	2,000 00		–		–	2,000 00		–	–
Knapp, Alfred H.,	1,400 00		–		–	1,400 00		–	–
Nash, Elbridge L.,	1,100 00		–		–	1,100 00		–	–
Payments in 1894: —									
To Alfred Hemenway, Receiver,		–	$53,000 00		–	–	$53,000 00		–
	$53,000 00		$53,000 00	$52,900 00		$52,900 00	$53,000 00		$53,000 00

TREASURER *in account with* AMERICAN BUILDING LOAN AND INVESTMENT SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894, . .		–	–	$54,842 76		–		–	$54,842 76
Receipts in 1894: —									
For Certificates of Deposits in: —									
American Loan & Trust Co., .	$54,505 49		–		–	$54,505 49		–	–
Winthrop National Bank, . .	337 27		–		–	337 27		–	–
Payments in 1894: —									
To American Loan & Trust Co., . .		–	$54,842 76		–	–	$54,842 76		–
	$54,842 76		$54,842 76	$54,842 76		$54,842 76	$54,842 76		$54,842 76

TREASURER *in account with* AMERICAN FRIENDLY SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$2,100 00		–		–	$2,100 00
Receipts in 1894: — For Maine Central R.R. Bonds, . .	$2,100 00		–		–	$2,100 00		–	–
Payments in 1894: — To Henry A. Wyman, Receiver, . .		–	$2,100 00		–	–	$2,100 00		–
	$2,100 00		$2,100 00	$2,100 00		$2,100 00	$2,100 00		$2,100 00

TREASURER *in account with* AMERICAN LEGION OF HONOR TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$370,000 00		–		–	$370,000 00
No Transactions in 1894,									
Balances on hand Dec. 31, 1894, . .		–	–		–	$370,000 00	$370,000 00		–
		–	–	$370,000 00		$370,000 00	$370,000 00		$370,000 00

	$15,705 00
	$15,705 00

Schedule of Securities in Supreme Council American Legion of Honor Trust Deposit.

Boston Bonds,	$100,000 00	*Amount brought forward,*	$231,000 00
Brockton Bonds,	44,000 00		
Cambridge Bonds,	25,000 00	Lynn Bonds,	10,000 00
Cleveland, O., Bonds,	5,000 00	Marlborough Bonds,	5,000 00
Concord, N. H., Bonds,	4,000 00	Nashua, N. H., Bonds,	5,000 00
Detroit, Mich., Bonds,	5,000 00	Needham Bonds,	10,000 00
Dover, N. H., Bonds,	5,000 00	Newton Bonds,	50,000 00
Gloucester Bonds,	2,000 00	Orange Bonds,	4,000 00
Haverhill Bonds,	10,000 00	Portsmouth, N. H , Bonds,	5,000 00
Holyoke Bonds,	6,000 00	Providence, R I., Bonds,	20,000 00
Keene, N. H., Bonds,	5,000 00	Quincy Bonds,	10,000 00
Lowell Bonds,	20,000 00	Reading Bonds,	20,000 00
Amount carried forward,	$231,000 00	Total Securities,	$370,000 00

TREASURER *in account with* AMERICAN FRIENDLY SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .	–	–	$2,100 00	–	–	$2,100 00
Receipts in 1894: —						
For Maine Central R.R. Bonds, . .	$2,100 00	–	–	$2,100 00	–	–
Payments in 1894: —						
To Henry A. Wyman, Receiver, . .	–	$2,100 00	–	–	$2,100 00	–
	$2,100 00	$2,100 00	$2,100 00	$2,100 00	$2,100 00	$2,100 00

TREASURER *in account with* AMERICAN LEGION OF HONOR TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .	–	–	$370,000 00	–	–	$370,000 00
No Transactions in 1894,						
Balances on hand Dec. 31, 1894, . .	–	–	–	$370,000 00	$370,000 00	–
	–	–	$370,000 00	$370,000 00	$370,000 00	$370,000 00

To Cash on hand Jan. 1, 1894,	$880 00	By Payment to American Legion of Honor,	$15,705 00
Income for 1894,	14,825 00		
	$15,705 00		$15,705 00

Schedule of Securities in Supreme Council American Legion of Honor Trust Deposit.

Boston Bonds,	$100,000 00	*Amount brought forward,*	$231,000 00
Brockton Bonds,	44,000 00		
Cambridge Bonds,	25,000 00	Lynn Bonds,	10,000 00
Cleveland, O., Bonds,	5,000 00	Marlborough Bonds,	5,000 00
Concord, N. H., Bonds,	4,000 00	Nashua, N. H., Bonds,	5,000 00
Detroit, Mich., Bonds,	5,000 00	Needham Bonds,	10,000 00
Dover, N. H., Bonds,	5,000 00	Newton Bonds,	50,000 00
Gloucester Bonds,	2,000 00	Orange Bonds,	4,000 00
Haverhill Bonds,	10,000 00	Portsmouth, N. H , Bonds,	5,000 00
Holyoke Bonds,	6,000 00	Providence, R I., Bonds,	20,000 00
Keene, N. H., Bonds,	5,000 00	Quincy Bonds,	10,000 00
Lowell Bonds,	20,000 00	Reading Bonds,	20,000 00
Amount carried forward,	$231,000 00	Total Securities,	$370,000 00

TREASURER *in account with* SUPREME LODGE AMERICAN PROTECTIVE LEAGUE TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .	–	–	$30,000 00	–	–	$30,000 00
Receipts in 1894: —						
For Chelsea Bonds, ...	$10,000 00	–	–	$10,000 00	–	–
Providence Bonds, . . .	20,000 00	–	–	20,000 00	–	–
Payments in 1894: —						
To Henry W. Putnam, Receiver, . .	–	$30,000 00	–	–	$30,000 00	–
	$30,000 00	$30,000 00	$30,000 00	$30,000 00	$30,000 00	$30,000 00

TREASURER *in account with* INCOME OF AMERICAN PROTECTIVE LEAGUE TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1894, ...	$270 00	By Payment to H. W. Putnam, Receiver, .	$1,070 00
Income for 1894, ...	800 00		
	$1,070 00		$1,070 00

Balances on hand Jan. 1, 1894, . .	–	–	$100 00	–	–	$100 00
No Transactions in 1894.						
Balances on hand Dec. 31, 1894: — Boston Bond, ...	–	–	–	$100 00	$100 00	–
	–	–	$100 00	$100 00	$100 00	$100 00

TREASURER *in account with* INCOME OF ATLANTIC AND PACIFIC MUTUAL ACCIDENT INSURANCE COMPANY OF THE UNITED STATES TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1894, ...	$12 00	By Cash on hand Dec. 31, 1894, . . .	$16 00
Income for 1894, ...	4 00		
	$16 00		$16 00

TREASURER *in account with* ATLAS ACCIDENT INSURANCE CO. OF BOSTON TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,		–	–	$5,000 00		–		–	$5,000 00
No transactions in 1894.									
Balances on hand Dec. 31, 1894: —									
Everett Bonds,		–	–		–	$5,000 00	$5,000 00		–
		–	–	$5,000 00		$5,000 00	$5,000 00		$5,000 00

TREASURER *in account with* INCOME OF ATLAS ACCIDENT INSURANCE CO. OF BOSTON TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1894,	$300 00	By Cash on hand Dec. 31, 1894,	$500 00
Income for 1894,	200 00		
	$500 00		$500 00

Balances on hand Jan. 1, 1894, . .	–	–	$200,000 00	–	–	$200,000 00
No transactions in 1894.						
Balances on hand Dec. 31, 1894: — United States Bonds, ...	–	–	–	$200,000 00	$200,000 00	–
	–	–	$200,000 00	$200,000 00	$200,000 00	$200,000 00

TREASURER *in account with* INCOME OF ATLAS ASSURANCE CO., LONDON, ENG., TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$8,000 00	By Payments to British Bank of North America,	$8,000 00
	$8,000 00		$8,000 00

TREASURER *in account with* BAY STATE BENEFICIARY ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894, . .		–	–	$100,000 00		–		–	$100,000 00
Receipts in 1894: —									
For Westfield Bonds, ...	$4,000 00		–		–	$4,000 00		–	–
From the Association to invest, . .	8,000 00		–		–	–		–	8,000 00
Payments in 1894: —									
For Westfield Notes, ...		–	$8,000 00	8,000 00		–		–	–
Balances on hand Dec. 31, 1894: —									
Hampden County Bonds, ...		–	–		–	49,000 00	$49,000 00		–
Westfield Bonds and Notes, ...		–	–		–	55,000 00	55,000 00		–
Cash, ...		–	4,000 00		–	–	4,000 00		–
	$12,000 00		$12,000 00	$108,000 00		$108,000 00	$108,000 00		$108,000 00

	$10,045 00	$10,045 00

TREASURER *in account with* BERKSHIRE HEALTH & ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,		-	-	$1,000 00		-		-	$1,000 00
No transactions in 1894.									
Balances on hand Dec. 31, 1894: — Lynn Bond,		-	-		-	$1,000 00	$1,000 00		-
		-	-	$1,000 00		$1,000 00	$1,000 00		$1,000 00

TREASURER *in account with* INCOME OF BERKSHIRE HEALTH & ACCIDENT ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1894, ...	$281 25	By Cash on hand Dec. 31, 1894, . . .	$316 25
Income for 1894, ...	35 00		
	$316 25		$316 25

TREASURER *in account with* BERKSHIRE LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$100,000 00		–		–	$100,000 00
No Transactions in 1894.									
Balances on hand Dec. 31, 1894: — United States Bonds, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

TREASURER *in account with* BOSTON MUTUAL LIFE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$7,000 00		–		–	$7,000 00
No Transactions in 1894.									
Balances on hand Dec. 31, 1894: —									
Boston Bonds, ...		–	–		–	$1,000 00		–	–
Haverhill Bonds, ...		–	–		–	1,000 00		–	–
Lynn Bonds, ...		–	–		–	5,000 00	$7,000 00		–
		–	–	$7,000 00		$7,000 00	$7,000 00		$7,000 00

TREASURER *in account with* INCOME OF BOSTON MUTUAL LIFE ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$275 00	By Cash on hand Dec. 31, 1894, . . .	$275 00
	$275 00		$275 00

TREASURER *in account with* BRITISH AND FOREIGN MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–		$304,839 80	–		–	$304,839 80
Receipts in 1894: —									
For Old Colony R.R. Bonds, . .		$1,000 00	–		–	$1,000 00		–	–
Investments, ...		1,000 00	–		–	–		–	1,000 00
Payments in 1894: —									
For Boston & Maine R.R. Co. Bonds, .		–	$1,000 00		1,000 00	–		–	–
To Kidder, Peabody & Co., Attorneys,		–	1,000 00		–	–		$1,000 00	–

Old Colony R.R. Bonds,	–	–	–	51,000 00	–	–
Providence & Worcester R.R. Bonds,	–	–	–	50,000 00	–	–
Boston & Maine R.R. Bonds,	–	–	–	1,000 00	304,839 80	–
	$2,000 00	$2,000 00	$305,839 80	$305,839 80	$305,839 80	$305,839 80

TREASURER *in account with* INCOME OF BRITISH AND FOREIGN MARINE INSURANCE CO.

DR. TRUST DEPOSIT. CR.

To Income for 1894,	$14,202 88	By Endicott & Macomber & Frank G. Macomber, Attorneys,	$14,202 88
	$14,202 88		$14,202 88

TREASURER *in account with* CAPE COD SHIP CANAL COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,		–	–	$200,000 00		–		–	$200,000 00
No transactions in 1894.									
Balances on hand Dec. 31, 1894: — United States Bonds,		–	–		–	$200,000 00	$200,000 00		–
		–	–	$200,000 00		$200,000 00	$200,000 00		$200,000 00

TREASURER *in account with* ECONOMIC ACCIDENT INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,		–	–	$1,000 00		–		–	$1,000 00
No transactions in 1894.									
Balances on hand Dec. 31, 1894: — Fitchburg R.R. Stock,		–	–		–	$1,000 00	$1,000 00		–
		–	–	$1,000 00		$1,000 00	$1,000 00		$1,000 00

Income for 1894, . . .	$60 00			$60 00

TREASURER *in account with* EMPLOYERS' LIABILITY ASSURANCE CO., LIMITED, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$150,000 00		–		–	$150,000 00
Receipts in 1894: —									
For Maine Central R.R. Bonds, . .		$7,000 00	–		–	$7,000 00		–	–
B., C., F. & N. Bedford R.R. Bonds,		1,000 00	–		–	1,000 00		–	–
Fall River R.R. Bonds, . .		7,000 00	–		–	7,000 00		–	–
Old Colony R.R. Bonds, . .		3,000 00	–		–	3,000 00		–	–
Aroostook County Bonds, . .		5,000 00	–		–	5,000 00		–	–
Fitchburg R.R. Bonds, . . .		6,000 00	–		–	6,000 00		–	–
Boston Bonds, ...		21,000 00	–		–	21,000 00		–	–
From Kidder, Peabody & Co., Attys., to invest, ...		50,000 00	–		–	–		–	50,000 00
Amounts carried forward, . .		$100,000 00	–	$150,000 00	$50,000 00			–	$200,000 00

TREASURER *in account with* EMPLOYERS' LIABILITY ASSURANCE CO., LIMITED, TRUST DEPOSIT — Concluded.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Amounts brought forward, . .	$100,000 00	–	$150,000 00	$50,000 00		$200,000 00
Payments in 1894: —						
For Andover Bonds, ...	–	$50,000 00	50,000 00	–	–	–
To the Company by K. Poleo, . .	–	50,000 00	–	–	$50,000 00	–
Balances on hand Dec. 31, 1894: —						
Andover Bonds, ...	–	–	–	50,000 00	–	–
Dexter & Piscataquis R.R. Bonds, .	–	–	–	50,000 00	–	–
Lynn Bonds, ...	–	–	–	50,000 00	150,000 00	–
	$100,000 00	$100,000 00	$200,000 00	$200,000 00	$200,000 00	$200,000 00

TREASURER *in account with* INCOME OF EMPLOYERS' LIABILITY ASSURANCE CORPORATION TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$6,255 00	By Payments to Kidder, Peabody & Co , Attys.,	$6,255 00
	$6,255 00		$6,255 00

Balances on hand Jan. 1, 1894, . .	–	–	$5,000 00	–	–	$5,000 00
No transactions in 1894.						
Balances on hand Dec. 31, 1894: — Fitchburg R.R. Co. Preferred Stock, .	–	–	–	$5,000 00	$5,000 00	–
	–	–	$5,000 00	$5,000 00	$5,000 00	$5,000 00

TREASURER *in account with* INCOME OF EQUITABLE ACCIDENT INSURANCE COMPANY TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$150 00	By Cash on hand Dec. 31, 1894, . . .	$150 00
	$150 00		$150 00

TREASURER *in account with* FATHER MATHEW FRATERNAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–		$1,000 00	–		–	$1,000 00
No Transactions in 1894.									
Balances on hand Dec. 31, 1894: — Waltham Bond, ...		–	–		–	$1,000 00		$1,000 00	–
		–	–		$1,000 00	$1,000 00		$1,000 00	$1,000 00

TREASURER *in account with* INCOME OF FATHER MATHEW FRATERNAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

DR.			CR.
To Cash on hand Jan. 1, 1894, ...	$60 00	By Cash on hand Dec. 31, 1894, ...	$100 00
Income for 1894, ...	40 00		
	$100 00		$100 00

Receipts in 1894: —						
For Boston Bonds,	$1,000 00	-	-	$1,000 00	-	-
Malden Bonds,	1,000 00	-	-	1,000 00	-	-
Northampton Bonds,	1,000 00	-	-	1,000 00	-	-
Somerville Bonds,	1,000 00	-	-	1,000 00	-	-
Waltham Bonds,	1,000 00	-	-	1,000 00	-	-
Weymouth Bonds,	1,000 00	-	-	1,000 00	-	-
Payments in 1894: —						
To Henry A. Wyman, Receiver,	-	$6,000 00	-	-	$6,000 00	-
	$6,000 00	$6,000 00	$6,000 00	$6,000 00	$6,000 00	$6,000 00

DR. TREASURER *in account with* INCOME OF ORDER OF FRANKLIN TRUST DEPOSIT. CR.

To Cash on hand Jan. 1, 1894,	$40 00	By Payment to H. A. Wyman, Receiver,	$80 00
Income for 1894,	40 00		
	$80 00		$80 00

TREASURER *in account with* UNITED ORDER OF THE GOLDEN LION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,	–	–	$76,000 00	–	–	$76,000 00
Receipts in 1894: —						
For Haverhill Bonds,	$22,000 00	–	–	$22,000 00	–	–
Leominster Bonds,	3,000 00	–	–	3,000 00	–	–
Lynn Bonds,	1,000 00	–	–	1,000 00	–	
Payments in 1894: —						
To Geo. S. Hale, Receiver,	–	$26,000 00	–	–	$26,000 00	–
Balances on hand Dec. 31, 1894: —						
Danbury Bonds,	–	–	–	10,000 00	–	–
Leominster Bonds,	–	–	–	10,000 00	–	–
Lynn Bonds,	–	–	–	10,000 00	–	–
Malden Bonds,	–	–	–	20,000 00	50,000 00	–
	$26,000 00	$26,000 00	$76,000 00	$76,000 00	$76,000 00	$76,000 00

	$2,280 00			$2,280 00

TREASURER *in account with* GREYLOCK BENEFICIARY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–		$122 98	–		–	$122 98
No transactions in 1894.									
Balances on hand Dec. 31, 1894: — North Adams Savings Bank, Book of Deposit, ...		–	–		–	$122 98		$122 98	–
		–	–		$122 98	$122 98		$122 98	$122 98

TREASURER *in account with* JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1894.									
Balances on hand Dec. 31, 1894:— Massachusetts Danvers Lunatic Hospital Loan Bonds, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

TREASURER *in account with* INCOME OF JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$5,000 00	By Payment to the Company, ...	$5,000 00
	$5,000 00		$5,000 00

		$20 00				$20 00

TREASURER *in account with* LONDON ASSURANCE CORPORATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1894.									
Balances on hand Dec. 31, 1894: — Boston Bonds, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

TREASURER *in account with* INCOME OF LONDON ASSURANCE CORPORATION TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$3,500 00	By Payment to C. L. Despard, Manager, . .	$3,500 00
	$3,500 00		$3,500 00

TREASURER *in account with* MASSACHUSETTS BENEFIT LIFE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .	–	–	$205,500 00	–	–	$205,500 00
Receipts in 1894: —						
For Boston & Lowell R.R. Bonds, .	$4,000 00	–	–	$4,000 00	–	–
Fitchburg Bonds, ...	5,000 00	–	–	5,000 00	–	–
Grand Rapids Bonds, . . .	3,000 00	–	–	3,000 00	–	–
Spencer Bonds, ...	4,000 00	–	–	4,000 00	–	–
From the Association to Invest, . .	23,500 00	–	–	–	–	23,500 00
Payments in 1894: —						
For Boston & Maine R R. Bonds, .	–	$14,000 00	14,000 00	–	–	–
Lowell Bond, ...	–	1,000 00	1,000 00	–	–	–

Schedule of Securities in Massachusetts Benefit Life Association.

Bay City, Mich., Bonds,	$21,000 00	*Amount brought forward,*	$127,500 00
Boston & Lowell R.R. Corp Bonds,	12,000 00		
Boston & Maine R.R. Bonds,	20,000 00	Lowell Bonds,	4,000 00
Boston, Winthrop & Shore R.R Bonds,	10,000 00	Lynn Bonds,	8,000 00
Chicago Bonds,	6,000 00	Maine Central R R. Co Bonds,	5,000 00
Cleveland, O., Bonds,	7,000 00	Old Colony R.R. Co. Bonds,	20,000 00
Concord & Montreal R.R. Bonds,	4,000 00	Randolph Bonds,	8,000 00
Des Moines, Ia., Bonds,	5,000 00	Rockford, Ill., Bonds,	10,000 00
Dexter & Piscataquis R.R Co. Bonds,	15,000 00	Saginaw, Mich., Bonds,	7,000 00
East Saginaw, Mich., Bonds,	1,500 00	Somerville Bonds,	7,000 00
Fitchburg R.R. Co. Bonds,	14,000 00	Spencer Bonds,	4,000 00
Franklin, N. H., Bonds,	3,000 00	Terre Haute, Ind., Bonds,	9,000 00
Holbrook Bonds,	9,000 00	Upper Coös R.R Co. Bonds,	3,500 00
Amount carried forward,	$127,500 00	Total Securities,	$213,000 00

TREASURER *in account with* INCOME OF MASSACHUSETTS BENEFIT LIFE ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1894, ...	$804 00	By Payment to the Association, to invest,	$7,500 00
Income for 1894, ...	8,526 50	Cash on hand Dec. 31, 1894, .	1,830 50
	$9,330 50		$9,330 50

TREASURER *in account with* MASSACHUSETTS MASONIC LIFE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$3,000 00		–		–	$3,000 00
No Transactions in 1894.									
Balances on hand Dec. 31, 1894: — Certificate of Deposit in Chicopee National Bank of Springfield, .		–	–		–	$3,000 00	$3,000 00		–
		–	–	$3,000 00		$3,000 00	$3,000 00		$3,000 00

Balances on hand Jan. 1, 1894,	–	–	$4,500 00	–	–	$4,500 00
Receipts in 1894: —						
For Boston Bonds,	$500 00	–	–	$500 00	–	–
To Invest, from Association,	3,000 00	–	–	–	–	3,000 00
Payments in 1894: —						
For Everett Bonds,	–	$1,000 00	1,000 00	–	–	–
Indianapolis Bonds,	–	1,000 00	1,000 00	–	–	–
Malden Bonds,	–	1,000 00	1,000 00	–	–	–
To the Association,	–	500 00	–	–	$500 00	–
Balances on hand Dec. 31, 1894: —						
Boston Bonds,	–	–	–	1,000 00	–	–
Boston & Lowell R R. Bonds,	–	–	–	1,000 00	–	–
Detroit Bonds,	–	–	–	1,000 00	–	–
Everett Bonds,	–	–	–	1,000 00	–	–
Fitchburg R.R. Bonds,	–	–	–	1,000 00	–	–
Indianapolis Bonds,	–	–	–	1,000 00	–	–
Malden Bonds,	–	–	–	1,000 00	7,000 00	–
	$3,500 00	$3,500 00	$7,500 00	$7,500 00	$7,500 00	$7,500 00

TREASURER *in account with* INCOME OF MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$175 00	By Payment to the Association, to Balance, .	$175 00
	$175 00		$175 00

TREASURER *in account with* MASSACHUSETTS MUTUAL LIFE INSURANCE CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$100,000 00		–		–	$100,000 00
No Transactions in 1894.									
Balances on hand Dec. 31, 1894: — Massachusetts Armory Loan Bonds, .		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

Co. Trust Deposit.

Dr.		Cr.	
To Income for 1894, ...	$3,000 00	By Payment to Mass. Mutual Life Ins. Co., .	$3,000 00
	$3,000 00		$3,000 00

Treasurer *in account with* Mercantile Mutual Accident Association Trust Deposit.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894, . .		–	–	$7,500 00		–		–	$7,500 00
No Transactions in 1894.									
Balances on hand Dec. 31, 1894: —									
New York & New England R R. Bonds,		–	–		–	$7,000 00		–	–
United States Bonds, ...			–		–	500 00	$7,500 00		–
		–	–	$7,500 00		$7,500 00	$7,500 00		$7,500 00

TREASURER *in account with* INCOME OF MERCANTILE MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1894, ...	$665 00	By Cash on hand Dec. 31, 1894, . .	$895 00
Income for 1894, ...	230 00		
	$895 00		$895 00

TREASURER *in account with* MINNESOTA SAVINGS FUND & INVESTMENT CO. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–		$50,938 77	–		–	$50,938 77
Receipts in 1894: — .									
For Certificates of Deposit on: —									
Pynchon National Bank, Springfield, ...		$2,655 87	–		–	$2,655 87		–	–
Second National Bank, Springfield, ...		47,196 82	–		–	47,196 82		–	–
To Invest		52,883 90	–		–	–		–	52,883 90

First National Bank, Greenfield, .	-	9,954 45	9,954 45	-	-	-
Franklin County National Bank, Greenfield.	-	9,898 24	9,898 24	-	-	-
Granite National Bank, Quincy, .	-	5,000 00	5,000 00	-	-	-
Pynchon National Bank, Springfield, ...	-	15,000 00	15,000 00	-	-	-
Second National Bank, Springfield, ...	-	13,031 21	13,031 21	-	-	-
Balances on hand Dec. 31, 1894: —						
Certificates of Deposit in: —						
First National Bank, Greenfield, .	-	-	-	9,954 45	9,954 45	-
Franklin County National Bank, Greenfield, ...	-	-	-	9,898 24	9,898 24	-
National Granite Bank, Quincy, .	-	-	-	5,000 00	5,000 00	-
Pynchon National Bank, Springfield, ...	-	-	-	18,848 79	18,848 79	-
Second National Bank, Springfield, ...	-	-	-	10,268 50	10,268 50	-
	$102,736 59	$102,736 59	$103,822 67	$103,822 67	$103,822 67	$103,822 67

TREASURER *in account with* NATIONAL ASSURANCE COMPANY OF IRELAND TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$200,000 00		–		–	$200,000 00
No Transactions in 1894.									
Balances on hand Dec 31, 1894: —									
Boston Bonds, ...		–	–		–	$120,000 00		–	–
Boston & Maine R.R. Bonds, . .		–	–		–	20,000 00		–	–
Fitchburg R.R. Stock, ...		–	–		–	15,000 00		–	–
Lynn Bonds,.		–	–		–	15,000 00		–	–
Old Colony R.R. Bonds, . . .		–	–		–	20,000 00		–	–
Reading, Pa, Bonds, ...		–	–		–	10,000 00	$200,000 00		–
		–	–	$200,000 00		$200,000 00	$200,000 00		$200,000 00

TREASURER *in account with* INCOME OF NATIONAL ASSURANCE COMPANY OF IRELAND TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$8,000 00	By British Bank of North America, . .	$8,000 00
	$8,000 00		$8,000 00

Balances on hand Jan. 1, 1894, . .	–	–	$500 00	–	–	$500 00
No Transactions in 1894.						
Balances on hand Dec. 31, 1894: — Gardiner, Me., Bonds, ...	–	–	–	$500 00	$500 00	–
.	–	–	$500 00	$500 00	$500 00	$500 00

TREASURER *in account with* INCOME OF NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST DEPOSIT.

DR.			CR.
To Cash on hand Jan. 1, 1894, ...	$112 50	By Cash on hand Dec. 31, 1894, . . .	$137 50
Income for 1894, ...	25 00		
	$137 50		$137 50

TREASURER *in account with* TRUSTEES OF THE RESERVE FUND OF THE NEW ENGLAND COMMERCIAL TRAVELLERS' ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,		–	–	$16,000 00		–		–	$16,000 00
No Transactions in 1894.									
Balances on hand Dec. 31, 1894: —									
Boston Bonds,		–	–		–	$3,000 00		–	–
Cambridge Bonds,		–	–		–	2,000 00		–	–
Haverhill Bonds,		–	–		–	4,000 00		–	–
Waltham Bonds,		–	–		–	5,000 00		–	–
Worcester Bonds,		–	–		–	2,000 00	$16,000 00		–
		–	–	$16,000 00		$16,000 00	$16,000 00		$16,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND COMMERCIAL TRAVELLERS' ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Income for 1894,	$635 00	By Cash on hand Dec. 31, 1894,	$635 00
	$635 00		$635 00

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.		
Balances on hand Jan. 1, 1894,	–	–		$19,000 00	–	–	$19,000 00
Receipts in 1894: —							
For Waltham Bonds,	$3,000 00	–		–	$3,000 00	–	–
Investment,	4,000 00	–		–	–	–	4,000 00
Payments in 1894: —							
For Boston Bonds,	–	$4,000 00		4,000 00	–	–	–
To the Association, withdrawal,	–	3,000 00		–	–	$3,000 00	–
Balances on hand Dec. 31, 1894: —							
Abington Bonds,	–	–		–	4,000 00	–	–
Boston Bonds,	–	–		–	11,000 00	–	–
Waltham Bonds,	–	–		–	5,000 00	20,000 00	–
	$7,000 00	$7,000 00		$23,000 00	$23,000 00	$23,000 00	$23,000 00

Treasurer *in account with* Income of New England Mutual Accident Association Trust Deposit.

Dr.		Cr.	
To Income for 1894,	$725 00	By Payment to the Association,	$725 00
	$725 00		$725 00

TREASURER *in account with* NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$100,000 00		–		–	$100,000 00
No Transactions in 1894.									
Balances on hand Dec. 31, 1894: — United States Bonds, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00	$100,000 00		$100,000 00		$100,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$4,000 00	By Payment to the Company, ...	$4,000 00
	$4,000 00		$4,000 00

Balances on hand Jan. 1, 1894, . .	$100 00	–	$11,050 00	–	–	$11,150 00
Receipts in 1894: —						
For Boston Bonds, ...	950 00	–	–	$950 00	–	–
Cleveland Bonds, ...	1,000 00	–	–	1,000 00	–	–
Chicago Bonds, ...	7,000 00	–	–	7,000 00	–	–
Fitchburg R.R. Bonds, . . .	2,000 00	–	–	2,000 00	–	–
Maine Central R.R. Bonds, . .	100 00	–	–	100 00	–	–
Payments in 1894: —						
To Thomas J. Barry, Receiver, . .	–	$11,150 00	–	–	$11,150 00	–
	$11,150 00	$11,150 00	$11,050 00	$11,050 00	$11,150 00	$11,150 00

Dr. Treasurer *in account with* Income of People's Favorite Order Trust Deposit. Cr.

To Cash on hand Jan. 1, 1894, ...	$710 75	By Payment to Thos. J. Barry, Receiver, .	$926 00
Income for 1894, ...	215 25		
	$926 00		$926 00

TREASURER *in account with* PIONEER LIFE & CASUALTY INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		-	-		$300 00	-		-	$300 00
Receipts in 1894: — For Metropolitan National Bank Stock, 3 shares, ...		$300 00	-		-	$300 00		-	-
Payments in 1894: — To Homer Albers, Receiver, . .		-	$300 00		-	-		$300 00	-
		$300 00	$300 00		$300 00	$300 00		$300 00	$300 00

TREASURER *in account with* INCOME OF PIONEER LIFE & CASUALTY INSURANCE COMPANY TRUST DEPOSIT.

DR.			CR.
To Cash on hand Jan. 1, 1894, ...	$48 00	By Payment to Homer Albers, Receiver, .	$60 00
Income for 1894, ...	12 00		
	$60 00		$60 00

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1894, . .		–	–	$25,000 00		–		–	$25,000 00
No transactions in 1894.									
Balances on hand Dec. 31, 1894: — Boston Bonds, ...		–	–		–	$25,000 00	$25,000 00		–
		–	–	$25,000 00		$25,000 00	$25,000 00		$25,000 00

Treasurer *in account with* Income of Reliance Marine Insurance Company of Liverpool, Eng., Limited, Trust Deposit.

Dr.		Cr.	
To Income for 1894, ...	$875 00	By Payment to the Company, ...	$875 00
	$875 00		$875 00

TREASURER *in account with* ROYAL EXCHANGE ASSURANCE OF LONDON TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$200,000 00		–		–	$200,000 00
No transactions in 1894.									
Balances on hand Dec. 31, 1894: — United States Bonds, ...		–	–		–	$200,000 00	$200,000 00		–
		–	–	$200,000 00		$200,000 00	$200,000 00		$200,000 00

TREASURER *in account with* INCOME OF ROYAL EXCHANGE ASSURANCE OF LONDON TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$8,000 00	By Payment to Brown Bros. & Co., Attorneys,	$8,000 00
	$8,000 00		$8,000 00

TREASURER *in account with* SECURITY SAVINGS & LOAN ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .	–	–	$68,421 96	–	–	$68,421 96
Receipts in 1894: — From the Association for investment, .	$1,043 11	–	–	–	–	1,043 11
Payments in 1894: — For Certificates of Deposit in Pynchon National Bank, Springfield, .	–	$1,043 11	1,043 11	–	–	–
Balances on hand Dec. 31, 1894: — Certificates of Deposits in: —						
Pynchon National Bank, Springfield,	–	–	–	$39,886 67	$39,886 67	–
Second National Bank, Haverhill, .	–	–	–	29,578 40	29,578 40	–
	$1,043 11	$1,043 11	$69,465 07	$69,465 07	$69,465 07	$69,465 07

TREASURER *in account with* STATE MUTUAL LIFE ASSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$150,000 00		–		–	$150,000 00
No Transactions in 1894.									
Balances on hand Dec. 31, 1894: — United States Bonds, ...		–	–		–	$150,000 00	$150,000 00		–
		–	–	$150,000 00		$150,000 00	$150,000 00		$150,000 00

TREASURER *in account with* INCOME OF STATE MUTUAL LIFE ASSURANCE COMPANY TRUST DEPOSIT.

DR.		CR.	
To Income for 1894, ...	$6,000 00	By Payment to the Company, ...	$6,000 00
	$6,000 00		$6,000 00

Transactions.	Cash. Dr.	Cash. Cr.	Securities. Dr.	Securities. Cr.	Total Fund. Dr.	Total Fund. Cr.
Balances on hand Jan. 1, 1894, . .	–	–	$100,000 00	–	–	$100,000 00
No Transactions in 1894.						
Balances on hand Dec. 31, 1894: — United States Bonds, ...	–	–	–	$100,000 00	$100,000 00	–
	–	–	$100,000 00	$100,000 00	$100,000 00	$100,000 00

Treasurer *in account with* Income of Thames & Mersey Marine Insurance Company Trust Deposit.

Dr.		Cr.	
To Income for 1894, ...	$4,000 00	By Payment to A. J. McDonald, Agent, . .	$4,000 00
	$4,000 00		$4,000 00

TREASURER *in account with* UNION MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,		–	–	$100,445 35		–		–	$100,445 35
Receipts in 1894: —									
For Boston & Maine R.R. Bonds,	$6,000 00		–		–	$6,000 00		–	–
Old Colony R.R Bonds,	1,000 00		–		–	1,000 00		–	–
From the Company to Invest,	7,000 00		–		–	–		–	7,000 00
Payments in 1894: —									
For Boston & Maine R.R. Bonds,		–	$7,000 00		7,000 00	–		–	–
To Kidder, Peabody & Co., withdrawal,		–	7,000 00		–	–		$7,000 00	–
Balances on hand Dec 31, 1894: —									
Boston & Albany R.R. Bonds,		–	–		–	4,000 00		–	–
Boston & Lowell R.R. Bonds,		–	–		–	14,000 00		–	–
Boston & Maine R.R. Bonds,		–	–		–	7,000 00		–	–
Eastern R.R £ Bonds,		–	–		–	38,445 35		–	–
Eastern R.R. $ Bonds,		–	–		–	30,000 00		–	–
Old Colony R.R. Bonds,		–	–		–	7,000 00		100,445 35	–
	$14,000 00		$14,000 00	$107,445 35		$107,445 35	$107,445 35		$107,445 35

To Income for 1894, ...	$5,927 68	By Endicott & Macomber, Attorneys, . .	$1,888 36
		Jones & Whitlock, Attorneys, . . .	4,039 32
	$5,927 68		$5,927 68

TREASURER *in account with* UNITED ORDER OF EQUITY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894, . .		–	–	$30,000 00		–		–	$30,000 00
Receipts in 1894: —									
For Notes of Hugh & Susan K. Ringer,	$1,500 00		–		–	$1,500 00		–	–
Edward L. Collins, . .	4,000 00		–		–	4,000 00		–	–
Boston Bonds, ...	1,000 00		–		–	1,000 00		–	–
Cambridge Bonds, . . .	2,000 00		–		–	2,000 00		–	–
Chicago Bonds, ...	2,000 00		–		–	2,000 00		–	–
Fitchburg R.R. Bonds, . . .	2,000 00		–		–	2,000 00		–	–
Amounts carried forward, . .	$12,500 00		–	$30,000 00		$12,500 00		–	$30,000 00

TREASURER *in account with* UNITED ORDER OF EQUITY TRUST DEPOSIT — Concluded.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Amounts brought forward,	$12,500 00		–	$30,000 00		$12,500 00		–	$30,000 00
For Fort Fairfield, Me., Bonds,	1,500 00		–		–	1,500 00		–	–
Hinsdale, N. H., Bonds,	1,500 00		–		–	1,500 00		–	–
Keene, N. H., Bonds,	3,000 00		–			3,000 00		–	–
Maine Central R.R. Bonds,	1,500 00		–		–	1,500 00		–	–
Newton Bonds,	5,000 00		–		–	5,000 00		–	–
Quincy Bonds,	1,000 00		–		–	1,000 00		–	–
Upper Coös R.R. Bonds,	4,000 00		–		–	4,000 00		–	–
Payments in 1894: —									
To N. Sumner Myrick, Receiver,		–	$30,000 00		–	–	$30,000 00		–
	$30,000 00		$30,000 00	$30,000 00		$30,000 00	$30,000 00		$30,000 00

DR. TREASURER *in account with* INCOME OF UNITED ORDER OF EQUITY TRUST DEPOSIT. CR.

To Cash on hand Jan. 1, 1894,	$770 00	By Payments to N. Sumner Myrick, Receiver,	$1,573 50
Income for 1894,	803 50		
	$1,573 50		$1,573 50

Balances on hand Jan. 1, 1894,	–	–	$1,500 00	–	–	$1,500 00
No Transactions in 1894.						
Balances on hand Dec. 31, 1894: —						
Boston Bonds,	–	–	–	$1,000 00	–	–
Needham Bonds,	–	–	–	500 00	$1,500 00	–
	–	–	$1,500 00	$1,500 00	$1,500 00	$1,500 00

TREASURER *in account with* INCOME OF WORLD ACCIDENT INSURANCE COMPANY TRUST DEPOSIT.

DR.		CR.	
To Income for 1894,	$60 00	By Cash on hand Dec. 31, 1894,	$60 00
	$60 00		$60 00

TREASURER *in account with* ORDER OF THE WORLD TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1894,	$1,000 00		–	$26,000 00		–		–	$27,000 00
No Receipts in 1894.									
Payments in 1894: —									
To John R. Baldwin, Receiver,		–	$1,000 00		–	–	$1,000 00		–
Balances on hand Dec. 31, 1894: —									
Bay City, Mich., Bonds,		–	–		–	$2,000 00		–	–
Boston Bonds,		–	–		–	5,000 00		–	–
Braintree Bonds,		–	–		–	3,000 00		–	–
Cleveland, O., Bonds,		–	–		–	10,000 00		–	–
Dayton, O., Bonds,		–	–		–	3,000 00		–	–
Grand Rapids, Mich., Bonds,		–	–		–	3,000 00	26,000 00		–
	$1,000 00		$1,000 00	$26,000 00		$26,000 00	$27,000 00		$27,000 00

DR. TREASURER *in account with* INCOME OF ORDER OF THE WORLD TRUST DEPOSIT. CR.

To Cash on hand Jan. 1, 1894,	$430 00	By John R. Baldwin, Receiver,	$1,285 00
Income for 1894,	1,210 00	Cash on hand Dec. 31, 1894,	355 00
	$1,640 00		$1,640 00

DOCUMENT . . . . . No. 6.

REPORT

OF THE

ITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

EAR ENDING DECEMBER 31, 1894.

BOSTON:
& POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1895.

monwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 30, 1895.

ble Senate and House of Representatives.

e honor to present the forty-sixth annual report
rtment, it being for the year ending Dec. 31,

ARRANGEMENT OF THE REPORT.

t is in two parts. Part I. exhibits, summarily
l, the revenue transactions of the year, tabulated
ed in exact conformity to the requirements of
of the Public Statutes.

hows, in like manner, the transactions on account
ral sinking funds; also of the trust and other
contains full information upon all matters of
rest relating to the funded debt, and first of
nsactions.

REVENUE RECEIPTS AND PAYMENTS.

ipts and payments on account of revenue for
ncluding cash in the treasury, are shown in the
tatement: —

easury Jan. 1, 1894,	$1,443,692 88
l during the year,	25,416,871 68
	$26,860,564 56
ring the year,	24,972,545 19
the treasury Jan. 1, 1895,	$1,888,019 37

These aggregates are analyzed, detailed and tabulated, in compliance with the law, in the following numbered statements: —

STATEMENT No. I. is a general exhibit of the receipts and payments.

STATEMENT No. II. shows the sources of the revenue.

STATEMENT No. III. shows the revenue receipts in detail.

STATEMENT No. IV. shows the revenue payments for the year.

STATEMENT No. V. shows the revenue and the expenses, paid and unpaid, in 1893 and 1894.

STATEMENT No. VI. shows the expenses properly belonging to the years 1893 and 1894, with the appropriations for 1894.

STATEMENT No. VII. shows the expenses of 1894 in detail.

ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1894, the amount actually received and the sources from which it was derived are given: —

SOURCES OF REVENUE.	Estimated Revenue. 1894.	Actual Revenue. 1894.
Corporation taxes, net,	$775,000 00	$837,697 89
Bank stock taxes, net,	475,000 00	437,099 75
Savings bank taxes,	1,100,000 00	1,138,128 06
Insurance companies' taxes and licenses, including Massachusetts Hospital Life Insurance Company,	340,000 00	373,426 05
Excise tax on life insurance companies,	140,000 00	151,796 71
Gas and Electric Light Commissioners' tax,	12,800 00	12,273 68
Commissioner on Foreign Mortgage Corporation tax,	5,520 00	4,612 63
Collateral legacy tax,	–	239,368 55
Hawkers' and peddlers' licenses,	20,000 00	19,271 50
State Prison income,	5,000 00	7,878 09
Massachusetts Reformatory income,	8,000 00	8,997 05
Almshouse, Women's Prison, State Farm and Reform Schools income,	10,500 00	7,768 62
Secretary's fees and commissions,	30,000 00	31,991 86
Cities and towns for support of paupers,	75,000 00	93,670 29
Railroad Commissioners' tax,	24,900 00	25,733 86
Fees from courts of insolvency,	16,000 00	23,655 22
Courts of insolvency officers' fees,	–	15,714 37
Liquor licenses,	500,000 00	544,292 50
Confiscated liquors,	1,200 00	3,000 00
Foreign railroad companies' tax,	50,500 00	53,498 00
Coal and mining companies' tax,	3,500 00	3,952 65
State Prison Industries,	100,000 00	160,713 14
Medfield Insane Asylum buildings,	–	129,365 97

OF REVENUE.	Estimated Revenue. 1894.	Actual Revenue. 1894.
on for Women Indus-	–	$15,536 69
formatory Industries,	$58,000 00	63,108 96
, due and unpaid, .	51,350 10	–
, ...	4,100 00	5,474 26
y Loan, ...	32,400 00	32,400 00
tropolitan Sewerage	150,000 00	167,571 17
burg Securities Rail-	175,000 00	204,584 72
ral legacy tax, . .	–	7,760 85
tion of Grade Cross-	–	1,893 87
Highway Loan, . .	–	3,150 00
ld Asylum Loan, .	–	5,512 50
politan Parks Loan, .	–	120,856 26
opolitan Parks Loan, ...	–	45,000 00
an System of Sewage enance, ...	–	43,000 00
stem of Sewage Dis- nce, ...	27,000 00	27,000 00
ol buildings, . .	–	75,685 00
ts, ...	140,000 00	138,074 19
. . . . .	40,000 00	23,403 34
. . . . .	$4,370,770 10	$5,303,918 25
ry Jan. 1, 1894, . .	–	1,443,692 88
. . . . .	–	10,575 00
as was paid Dec. 31, ...	–	1,999,840 00
e, 1894, . . .	–	$8,758,026 13

g table is made from Statement No. I.
evenue shows an excess over the estimates of In explanation of this excess I would say that of scrip for the Medfield Insane Asylum Loan, 29,365.97 was refunded to the revenue, also eceived on account of the Collateral Legacy no estimate was made, and $174,518.76 re- crued interest on Medfield Insane Asylum premium on sale of bonds of the Metropolitan Metropolitan Parks Loans carried to the inter- f those loans. This will leave the excess An inspection of this table will disclose the ch the difference is made up.
in detail is shown in Statement No. III.

Comparative Results.

The following is a summary of the expenses, paid and unpaid, belonging to the years 1893 and 1894, so far as they have been presented, or are known to this department: —

			1893.	1894.
Ordinary expenses,			$2,978,671 08	$3,145,879 15
Exceptional expenses,			9,627,414 79	21,836,703 57
Totals,			$12,606,085 87	$24,982,582 72
Deduct taxes of corporations, national banks, etc., distributed to cities and towns, etc., under the law,	$3,391,527 48	$3,220,929 27		
Deduct also — Sterling interest, temporary loans, bonds redeemed, etc.,	2,709,568 60	14,794,884 62	6,101,096 08	18,015,813 89
Actual expenses,			$6,504,989 79	$6,966,768 83

These results may be changed to some extent by outstanding bills not yet presented to this department.

This statement shows that the actual expenses of 1894 exceeded those of 1893 by $461,779.04.

Statement No. V. may be consulted for further information on the subject.

General Statement of Expenses.

The expenses of 1894 are given in a general grouping, which embraces all the departments and the public purposes for which appropriations were made by the last Legislature.

Such details of the business of the year as can be presented within the proper limits of the text will follow this statement.

Interest,	$1,361,900 31
Legislative department,	364,322 78
Executive and other departments,	147,269 35
State House and Commonwealth Building, etc.,	41,547 05
Sundry commissions,	404,605 73
Printing,	115,750 18
Educational, including State Library,	250,928 93
Judiciary,	306,850 66
Public buildings,	727,613 70
Agriculture, including scholarships, etc.,	68,490 12
State and military aid, including expenses	616,104 39

. . . . .	$652,427 26
d correctional, ...	847,421 15
. . . . .	261,292 90
ital Loan Sinking Fund, ...	60,000 00
s Flats Improvement Fund, ...	40,000 00
ade Crossings Loan Sinking Fund, . .	10,695 36
chool Fund, ...	100,000 00
Asylum Loan Sinking Fund, ...	14,660 00
rks Loan Sinking Fund, ...	3,350 00
Loan Sinking Fund, ...	10,000 00
n, 1901, ...	45,000 00
struction Loan, ...	92,038 65
s, ...	5,811 85
echnic Institute, ...	50,000 00
f gypsy moth, ...	112,591 21
al, ...	16,077 46
. . . . .	30,000 00
Health, ...	10,553 08
milk, food and drugs, ...	11,016 58
waters, ...	27,000 00
Fire Marshal of Boston, ...	9,767 42
tate Firemen's Association, ...	10,000 00
Lunacy and Charity, ...	82,750 19
. . . . .	19,247 07
ater Supply, ...	27,095 90
s Devèns, ...	5,000 00
voters, ...	2,483 47
. . . . .	5,106 08
. . . . .	$6,966,768 83

tem of interest, as shown above, was paid on accounts: —

nfield Railroad Loan, ...	$138,932 28
ford & Erie Railroad Loan, ...	181,876 62
Loan, ...	212,365 99
blic buildings, etc., ...	303,335 42
Loan, 1901, ...	28,300 00
Construction Loan, ...	75,000 00
Sewerage Loan, ...	154,640 00
n, ...	32,950 00
Grade Crossings Loan, ...	17,500 00
ane Asylum Loan, ...	12,250 00
ailroad Securities Loan, ...	173,250 00
Parks Loan, ...	26,250 00
ay Loan, ...	5,250 00
. . . . .	$1,361,900 31

Institutions, Income and Expenses.

The following table shows the expenses of the institutions named in 1894, the income received from each, and the expenses of the same in excess of the income: —

INSTITUTIONS.	Expenses. 1894.	Income. 1894.	Excess of Expenses. 1894.	Net Income. 1894.
State Primary School, Monson,	$47,134 66	$666 17	$46,468 49	-
State Industrial School for Girls, Lancaster,	24,959 21	414 86	24,544 35	-
Lyman School for Boys, Westborough,	57,097 94	1,170 69	55,927 25	-
State Almshouse, Tewksbury,	131,729 77	870 45	130,859 32	-
State Farm, Bridgewater,	91,799 92	3,344 41	88,455 51	-
Reformatory Prison for Women, Sherborn,	56,481 42	1,302 04	55,179 38	-
Massachusetts Reformatory at Concord,	207,511 26	8,997 05	198,514 21	-
State Prison at Boston,	154,732 02	7,878 09	146,853 93	-
State Prison Industries,	128,914 05	160,713 14	-	$31,799 09
Massachusetts Reformatory Industries,	17,407 94	63,108 96	-	45,701 02
Reformatory Prison for Women Industries,	1,473 25	15,536 69	-	14,063 44
	$919,241 44	$264,002 55	$746,802 44	$91,563 55

Prison Industries.

The State Prison at Boston (Charlestown district), the Massachusetts Reformatory at Concord and the Reformatory Prison for Women are the only State institutions in which the prisoners have been employed, under the requirements of chapter 447 of the Acts of 1887, and acts in amendment thereof, during the year 1894.

The results shown during the year ending Dec. 31, 1894, are as follows: —

Receipts from the industries,		$239,358 79
Expenses of the same,	$147,795 24	
Salary of General Superintendent and other expenses for the work,	6,266 89	
		154,062 13
Excess of receipts,		$85,296 66

The average number of prisoners in each institution for the year ending Sept. 30, 1894, was as follows: —

State Prison,	667
Massachusetts Reformatory,	1,041
Reformatory Prison for Women,	292

; per week per capita was: —

formatory,	$3 62
	3 44
on for Women,	3 68

number of persons in the other institutions oregoing table, and the per capita expense per ear ending Sept. 30, 1894, were as follows: —

	Average Number.	Cost per Week.
hool at Monson,	179	$4 20
School for Girls at Lancaster,	117	3 49
r Boys at Westborough,	229	4 69
at Tewksbury,	1,217	1 91
idgewater,	960	1 82

nd accounts of the eight institutions above een kept under the supervision of the Auditor is required by chapter 87 of the Acts of that the system adopted, very satisfactory results ired. The receipts and expenditures of each entered in detail, and all information concern- ial transactions therewith is easily obtained r in charge.

ccounts required under the law indicate suc- ement, showing a profit in favor of the farm g institutions: —

	$4,079 53
ugh,	2,189 03
	2,578 90
ter,	5,115 96
	3,488 32
y,	2,180 88
	$19,632 62

, chapter 384, provides that the accounts of the es of the State Normal Schools shall be kept ction of the Auditor of the Commonwealth in th the provisions of chapter 87 of the Acts of

1887. I find the accounts in good condition, and a disposition on the part of the officers thereof to conform to the requirements of this office.

Troy & Greenfield Railroad and Hoosac Tunnel.

The account of the Commonwealth with this enterprise is practically closed.

There still remain outstanding 770 shares of stock of the old company which the Commonwealth is authorized to buy at eight dollars per share. The transactions for 1894 were as follows: —

Paid interest on Troy & Greenfield Railroad Loan,	$138,932 28
Paid for shares of stock,	800 00
No receipts.	
	$139,732 28
Net cost to Jan. 1, 1894,	$28,558,193 45
Add payments, 1894,	139,732 28
Net cost Jan. 1, 1895,	$28,697,925 73

Whenever the Commonwealth shall have realized on the bonds given, and the stock in her possession, received from the Fitchburg Railroad Company, to whom the road and tunnel were sold, with the interest on said bonds, the net cost of the enterprise will be materially reduced.

In this connection it may be proper to say that this office has been called upon several times within the past two years for information as to the amount of money loaned to railroad corporations. The following is a statement of amounts loaned by the Commonwealth to railroad corporations, so far as they appear from the books and documents on file in the Auditor's office: —

March 20, 1837, a law authorized the issue of scrip in aid of the Norwich & Worcester Railroad Corporation, to the amount of	$400,000 00
A mortgage was given on the property of the Corporation, dated May 1, 1837. This loan was paid in 1877, and all interest thereon also.	
April 18, 1837, a loan was authorized by the General Court in aid of the Andover & Haverhill Railroad Corporation, to the amount of	100,000 00
A mortgage was given. The loan was paid in 1857 by the Boston & Maine Railroad Company.	

', scrip was issued by the Treasurer and
l in aid of the Eastern Railroad Corpora-
unt of $500,000 00
vas given by said Corporation dated April
pears that in 1857, by authority of Chapter
, a new loan was issued, but the claim to
as not waived but held as security for the
oan. This loan, with the interest thereon,
ecame due, and it does not appear that the
lost any money by the operation.
8, the Treasurer was authorized to issue
the Nashua & Lowell Railroad Corpora-
unt of 50,000 00
that this loan was ever used or that the
ed the money, although in the Auditor's
in a summary of expenditures from 1831–
m: "1838-40, Nashua & Lowell Railroad,
mount appears to have been paid from the
Commonwealth. I also find in the same
New Bedford & Taunton, $3,750; 1841-49,
amounts appear to have been paid from
the Commonwealth.
ty of Chapter 145 of the Acts of 1839 the
. . . . . 50,000 00
he Boston & Portland Railroad Corpora-
was payable in twenty years, bonds having
the same. The Boston & Maine Railroad
d this loan in 1858, one year in advance.
s promptly paid.
841, loans were made and scrip issued in
ern Railroad Corporation. Total amount
. . . . . 4,000,000 00
ibed for stock in said Railroad. The loans
aid, and the interest thereon. The State
her stock and to-day owns quite a number
pany Railroad Company bonds, which were
he stock held.
ity of Chapter 202, Acts of 1860, the Com-
ed $200,000 five per cent. bonds, and pur-
called Southern Vermont Railroad, and
Troy & Boston Railroad Corporation at an
. . . . . 12,000 00
the amount of local taxation was deducted
The bonds matured in 1890 and were paid
ing Fund. In 1891 the road was sold to
Railroad Company for 175,000 00
alth taking a four per cent bond therefor.
all been paid in, and it is not likely the
anything by this transaction.

From July 1, 1868, to July 1, 1869, scrip was issued in aid of the Boston, Hartford & Erie Railroad Company, now called the New York & New England Railroad Company, to the amount of	$3,618,729 40
The interest paid on said loan to Jan. 1, 1894, amounts to	4,267,348 45
Total, ...	$7,886,077 85
The State at one time held, in stock of this road, . .	$3,600,000 00
A portion of said stock was sold for	$43,956 25
The balance was exchanged for bonds, and the bonds sold for	1,657,800 00
Total, ...	$1,701,756 25

It is proper to state here that the Commonwealth paid heavy premiums in gold and exchange in the redemption of some of these bonds and the payment of interest thereon, and some of the railroads refused to pay said premiums on the ground that they did not agree to pay the bonds in gold.

The only other railroad enterprise that the Commonwealth entered into was the Troy & Greenfield Railroad and Hoosac Tunnel, which was built under contract by the State and not by any corporation, and consequently the expense of this enterprise does not come within the limit of this statement, which is for money loaned railroad corporations to aid them in building their railroads.

State and Military Aid.

The disbursements of State and military aid under chapters 301 and 279 of the Acts of the year 1889, by the cities and towns of this Commonwealth, as per official report of State Aid Commissioner, Capt. Charles W. Hastings, for the year 1893, were as follows, cities and towns being reimbursed from the treasury of the Commonwealth, on or before the first day of December in the year next after the year in which the expenditures are made: —

Under chapter 301, ...	$511,903 85
Under chapter 279, ...	53,843 09
Reimbursed to cities and towns (one-half the expense) on account of burial of soldiers and sailors, chapter 395, Acts of 1889, 348 cases, ...	6,060 73
Total disbursements in year 1893, ...	$571,807 67

The persons aided in 1893 under chapter 301 are classified as follows: —

Invalid pensioners,	5,248, an increase of	265
Wives of pensioners,	652, an increase of	24
Widows of soldiers and sailors,	4,684, an increase of	168
Widowed mothers,	559, a decrease of	68
Dependent fathers,	28, a decrease of	6
Number paid State aid,	11,171	
Net increase of cases during 1893,		383
Average amount received by each person,		$45 82

The above figures show an increase of payments made to persons in 1893 of $29,509.68, and an increase of 383 persons over the number aided in 1892.

The revision and re-enactment of the State aid laws in 1889 left out the provision requiring widows and mothers to prove that the death of the husband or son was caused by disease or wounds incurred in the service. This materially enlarged the scope of the law, and widows and mothers to the number of 1,975 have been admitted to the roll, involving the expenditure of at least $90,000 per annum.

Military Aid to Indigent Soldiers and Sailors.

Under the act relating to military aid, chapter 279, Acts of 1889, cities and towns have disbursed to 1,167 soldiers and sailors the sum of $107,686.18, one-half of which sum ($53,843.09) was reimbursed by the State, making a net decrease of $12,283.10 from the amount expended for this class in the year 1892; also a decrease of 383 cases. The above decrease is the result of the death of many invalid soldiers and sailors heretofore receiving military aid, also to the reception of pensions from the United States by others, rendering a continuance of aid under this act no longer necessary.

The agents of the Commissioners have been diligently employed prosecuting general examinations of the entire lists of the recipients of aid under both laws in many cities

and towns; also conducting special examinations in many cases where there was the least doubt as to the actual necessity for the aid.

Careful reports are written out by the agents in all cases, and submitted to the Commissioners for examination and decision.

These reports, filed with the original papers, form a complete history of each case to date, and are valuable for subsequent examinations.

There were one hundred and seven (107) cases of applicants for military aid sent to Surgeon-General Kittredge for medical examination during the year 1893.

This service of Dr. Kittredge was most satisfactory and valuable to the Commissioners, enabling them to rate the amount of aid on the disability as determined by the examination.

Number of cities and towns paying State Aid in 1893, . . .	338
Number of cities and towns paying Military Aid in 1893, . .	214
Number of cities and towns paying under both laws in 1893, . .	213
Number of cities and towns which paid no aid under either law in 1893, ...	13

Burial Expenses of Indigent Soldiers and Sailors.

Chapters 395, Acts of 1889, and 184, Acts of 1892, authorize an expense not exceeding $35 in the case of any honorably discharged soldier, sailor or marine dying without means to defray the expense of burial.

If dying in a State institution or in the Soldiers' Home in Chelsea, the State reimburses the whole expense of $35; in all other cases one-half.

Under the provisions of the above laws there were three hundred and forty-eight (348) burials at an expense to the State of $6,060.73. Increase in number of burials in 1893, forty-four (44), and in expense $764.86 over same items in 1892. Average cost to the State for each burial, $17.41.

Total Payments of State Aid.

ents by the Commonwealth for State and , burial of indigent Soldiers and Sailors, propriations made by the General Court tenance of Soldiers' Home in Massachu- 61 to the close of the year 1893, . .		$21,888,838 76
aid in 1894: —		
ary Aid, on account of 1893,	$565,746 94	
ers and Sailors, account of	6,060 73	
. . . . .	1,668 00	
, ...	30,000 00	
		603,475 67
n. 1, 1895, ...		$22,492,314 43

Bounties.

eley, a naval veteran, ...	$66 67
894, ...	17,749,187 22
ents to Jan. 1, 1895, ...	$17,749,253 89

Estimates for 1895.

ates of the expenses for the current year are l upon the reports submitted to the Auditor by nd boards having charge of the several branches service, under the provisions of chapter 41 of 1885.

best information obtainable, the expenses in as follows: —

Estimated Expenses.

rtment, ...	$31,900 00
artment, ...	850,700 00
artment, ...	30,500 00
artment, ...	25,150 00
tment, ...	16,700 00
al's Department, . . .	12,700 00
ner's Department, . .	26,400 00
of Savings Banks, . .	16,000 00
missioner's Department, .	34,700 00
d Commissioners, . .	13,800 00
of Inland Fisheries and	14,450 00
rried forward, . . .	$573,000 00

Amount brought forward,	$573,000 00	
Railroad Commissioners,	29,900 00	
Bureau of Statistics of Labor,	11,350 00	
Civil Service Commissioners,	19,000 00	
Gas and Electric Light Commissioners,	12,500 00	
Cattle Commissioners,	212,000 00	
Comptroller of County Accounts,	7,000 00	
Commissioner of Foreign Mortgage Corporations,	5,490 00	
Commissioner of Public Records,	4,800 00	
State Board of Arbitration,	11,800 00	
Inspector of Gas Meters,	4,100 00	
Assayer and Inspector of Liquors,	1,200 00	
Commissioners on Province Laws,	14,940 00	
State Board of Health,	15,800 00	
Commissioners on Nautical Training School,	54,500 00	
Deputy Sealer of Weights, Measures, etc.,	2,300 00	
Commission on Ballot Law,	1,500 00	
State Fire Marshal,	48,000 00	
Board of Registration in Pharmacy,	8,000 00	
Metropolitan Park Commission,	37,000 00	
		$1,074,180 00
Educational, — Deaf and Dumb, etc.,	$98,675 00	
Normal Art School,	18,790 00	
Printing other than Legislative,	117,000 00	
State Library,	14,300 00	
Judiciary,	310,000 00	
		558,765 00
Agricultural Department.		
Secretary's Department,	$9,150 00	
Members' travel,	1,900 00	
Agricultural bounties,	21,000 00	
State Dairy Bureau,	5,700 00	
Nails or spikes for marking trees,	200 00	
Massachusetts Agricultural College, Trustees' travel,	800 00	
		38,750 00
CHARITABLE.		
Board of Lunacy and Charity.		
Department of In-door Poor,	$45,000 00	
Department of Out-door Poor,	24,000 00	
Inspector's Department,	10,500 00	
Expenses of the Board,	4,750 00	
Auxiliary Visitors,	1,500 00	
		85,750 00
Amount carried forward,		$1,757,445 00

ght forward, ...		$1,757,445 00
Miscellaneous Charitable.		
ers, ...	$180,000 00	
State paupers, . .	20,000 00	
State paupers, . . .	30,000 00	
paupers, ...	70,000 00	
upers, ...	8,000 00	
r infants, ...	25,000 00	
ected children, . . .	60,000 00	
nd bastardy, . . .	1,000 00	
. . . . .	132,500 00	
ool, ...	30,500 00	
minded, ...	35,000 00	
gious diseases, . .	5,000 00	
s' Fees, ...	500 00	
. . . . .	3,128 00	
. . . . .	520 00	
sylum, Trustees' Salaries	9,525 00	610,673 00
Reformatory and Correctional.		
. . . . .	$164,000 00	
ormatory, ...	214,800 00	
n for Women, . . .	56,600 00	
. . . . .	107,000 00	
Boys, ...	61,160 00	
hool for Girls, . . .	27,750 00	
lischarged convicts, . .	4,000 00	
discharged female con-	3,775 00	
discharged from Mas- rmatory, ...	5,000 00	
Prisons, ...	8,700 00	
. . . . .	83,800 00	
mary and Reform Schools,	1,000 00	
Prisons' agents, . .	2,400 00	
ndent of Prisons, . .	6,000 00	
spital for Dipsomaniacs	20,000 00	765,985 00
arious prisons, . .	$213,000 00	
. . . . .	3,900 00	216,900 00
ditures, ...	$126,987 00	
nilding, ...	5,900 00	132,887 00
ed forward, ...		$3,483,890 00

Amount brought forward,		$3,483,890 00
War Expenses.		
State and Military Aid,	$598,000 00	
Commissioners on State Aid,	10,760 00	
State Pension Agent,	6,000 00	
Postage, printing, etc., on account of State Aid,	500 00	
State Military and Naval Historian,	1,850 00	
		617,110 00
Military.		
Adjutant-General's Bureau,	$22,800 00	
Quartermaster-General's Bureau,	5,000 00	
Militia bounty,	108,000 00	
Militia transportation,	20,000 00	
Quartermasters' supplies,	25,000 00	
Armory rents,	39,000 00	
Militia camp ground,	1,000 00	
Military accounts,	4,000 00	
Surgeon-General's Bureau, etc.,	3,200 00	
Record of officers, sailors and marines,	2,000 00	
Repairs to clothing,	9,000 00	
Care of armories,	18,000 00	
Rifle practice,	15,000 00	
		272,000 00
Interest,	$1,000,000 00	
Premium on exchange,	5,000 00	
Unpaid warrants,	95 36	
Unexpended appropriations, about	910,000 00	
Deficiencies,	32,140 82	
Unpaid interest,	3,650 00	
		1,950,886 18
Miscellaneous.		
Escheated estates,	$4,000 00	
Annuities, M. Johonnot,	400 00	
Construction of roads in Mashpee,	300 00	
Construction of roads in Truro,	500 00	
Agricultural Experiment Station,	10,000 00	
Massachusetts Agricultural Scholarships,	10,000 00	
Massachusetts Agricultural College,	10,000 00	
Unclaimed dividends of insurance companies and savings banks,	3,000 00	
Expenses State valuation,	3,000 00	
Commission on Topographical Survey and Map of Massachusetts,	14,100 00	
Amounts carried forward,	$55,300 00	$6,323,886 18

Amounts brought forward, . . .	$55,300 00	$6,323,886 18
Removal of wrecks from tide-waters, . .	5,000 00	
Arrangement and preservation of the records in Secretary's Department, . .	5,000 00	
Civil Service Commission's rent, . . .	241 67	
Province Lands in Provincetown, . .	3,500 00	
Operating the Charles River Valley system of sewerage, ...	28,000 00	
Complaint against Pharmacists, . . .	2,000 00	
New State Normal Schools, ...	225,000 00	
Massachusetts State Firemen's Association, .	10,000 00	
Expenses Fire Marshal, City of Boston, .	5,963 98	
Transportation of Documents to Free Public Libraries, ...	500 00	
Bureau of Labor Statistics, rent of rooms, .	6,000 00	
Massachusetts School Fund, . . .	100,000 00	
Abolition of Grade Crossings Loan Sinking Fund, ...	13,900 00	
Commonwealth's Flats Improvement Fund,	400,000 00	
Medfield Insane Asylum Loan, . . .	14,660 00	
Metropolitan Parks Loan, ...	3,350 00	
State Highway Loan, ...	7,530 00	
State House Construction Loan, . . .	92,038 65	
State House Loan, 1901, ...	45,000 00	
Annual Industrial Statistics, . . .	6,500 00	
Adulteration of food and drugs, . . .	11,500 00	
Protection of inland waters, . . .	30,000 00	
Printing and distributing ballots, blanks, inspection of ballot boxes, etc., . .	14,000 00	
Aid to small towns to provide school superintendents, ...	55,000 00	
Support of normal schools, revenue, . .	40,000 00	
Extraordinary expenses, ...	20,000 00	
Premium on purchases for the Massachusetts School Fund, ...	50,000 00	
Aid to Free Public Libraries, . . .	3,500 00	
Examination of Teachers, ...	500 00	
Educational Museum, ...	1,500 00	
Worcester Polytechnic Institute, . . .	50,000 00	
State Normal School, Bridgewater, . .	30,000 00	
Decennial Census, ...	125,000 00	
Miscellaneous, ...	10,000 00	
		1,470,484 30
		$7,794,370 48

Estimated Revenue.

The estimates of the revenue are based upon existing laws in relation to licenses, fees, the income of certain institutions, etc., and the taxation of property and corporate franchises.

Corporation taxes, net,	$870,500 00	
Bank stock taxes, net,	450,000 00	
Savings bank taxes,	1,175,000 00	
Insurance taxes and licenses, including Massachusetts Hospital Life Insurance Company,	360,000 00	
Excise tax on life insurance companies,	150,000 00	
Gas and Electric Light Commissioners' tax,	12,500 00	
Hawkers' and peddlers' licenses,	20,000 00	
State Prison income,	6,000 00	
Almshouse, Women's Prison and Reform Schools' income, etc.,	8,000 00	
Secretary's fees and commissions,	30,000 00	
Cities and towns for support of paupers,	85,000 00	
Railroad Commissioners' tax,	29,900 00	
Commissioner of Foreign Mortgage Corporations' tax,	5,490 00	
Fees from courts of insolvency,	25,000 00	
Liquor licenses,	525,000 00	
Confiscated liquors,	2,500 00	
Foreign railroad companies' tax,	53,500 00	
Massachusetts Reformatory income,	9,000 00	
Coal and mining companies' tax,	3,525 00	
Gas Inspection tax,	4,100 00	
State Prison industries,	150,000 00	
Corporation tax due and unpaid,	40,887 62	
Interest on armory loan,	34,700 00	
Interest on deposits,	135,000 00	
Interest on Fitchburg Securities R.R. Loan,	175,000 00	
Interest on Metropolitan Parks Loan,	38,500 00	
Interest on Metropolitan sewerage loan,	165,000 00	
Massachusetts Reformatory industries,	66,000 00	
Operating the Charles River Valley system of sewerage,	28,000 00	
Collateral Legacy Tax,	200,000 00	
Care and maintenance of parks,	20,000 00	
Reformatory Prison for Women industries,	15,000 00	
Miscellaneous,	40,000 00	
		$4,933,102 62
Cash on hand Jan. 1, 1895,		1,888,019 37
Total,		$6,821,121 99

Estimated expenses,	$7,794,370 48
Estimated revenue,	6,821,121 99
Total to be provided for by taxation,	$973,248 49

The amount to be provided for by taxation is less by $461,365.58 than was the amount as appears by the Auditor's estimates in 1894, and unless some extraordinary expenditures are authorized by the present Legislature a direct State tax of $1,500,000 will be ample for the expenditures of 1895.

It will be observed that there is included in the estimate of expenses a large item of $910,000 unexpended appropriations, a large proportion of which will be needed during the present year in meeting outstanding claims. Such appropriations are available for two political years, and are required to form a part of the Auditor's estimates.

Some of the expenditures for which appropriations were made in 1894, remaining unexpended Dec. 31, 1894, are as follows: —

Salaries and other expenses for December but paid in January, 1895,	$365,403 15
Unexpended on account of sundry public buildings,	308,709 61
Support and burial of State paupers to cities and towns,	40,845 05
Atlas Maps to Public Schools,	2,000 00
Statue of Charles Devens,	10,000 00
Expenses of sundry new commissions,	32,125 00
North Metropolitan System of Sewage Disposal Maintenance,	43,000 00
Decennial census,	19,488 15
Improvement Sudbury Meadows,	18,983 42
State House Extension, expenses of removal,	23,322 71
Extermination of Gypsy Moth,	13,053 48
Battle-ship Massachusetts,	1,000 00
Purchase Regimental Histories,	1,000 00
Metropolitan Water Supply,	1,991 17
Monuments at Antietam,	8,000 00
Site of First Town Meeting in America,	15,000 00
Memorial to John Hancock,	3,000 00
Total,	$906,921 74

There are other appropriations in smaller amounts, remaining unexpended, which swell the amount to the figures first stated.

State Printing.

In accordance with the authority given by chapter 287, Acts of 1893, the Auditor has employed an expert whose duty it is to measure all the printing done under the contract. This has been faithfully done, and no bill is allowed unless it is found to be in strict conformity to said contract. The arrangement has worked well and so far satisfactorily to all parties concerned, and the interests of the Commonwealth are fully protected.

Part I.

E RECEIPTS AND PAYMENTS.

Statement I. — Receipts and Payments

Receipts on Account of Revenue.

Detail			
	Cash on hand Jan. 1, 1894,		$1,443,692 88
1	State Tax,	$1,999,840 00	
1	State Tax Balance, 1893,	10,575 00	
2	Corporation Tax,	3,457,797 35	
3	Savings Bank Tax,	1,138,128 07	
4	National Bank Tax,	1,026,860 31	
5	Excise Tax on Life Insurance Companies,	151,796 71	
6	Massachusetts Hospital Life Insurance Company,	48,674 81	
7	Annual Insurance Companies' Tax,	249,743 15	
8	Life Insurance Companies' Tax,	28,782 25	
9	Insurance Licenses,	39,196 00	
10	Special License Insurance Tax,	7,029 84	
11	Collateral Legacy Tax,	239,368 55	
12	Coal and Mining Companies' Tax,	3,952 65	
13	Gas Light Companies' Tax,	5,474 26	
14	Gas and Electric Light Commissioners' Tax,	12,273 68	
15	Foreign Mortgage Corporation Tax,	4,612 63	
16	Foreign Railroad Companies' Tax,	53,498 00	
17	Railroad Commissioners' Tax,	25,733 86	
18	Railroad Reports,	1,960 00	
19	Liquor Licenses,	544,292 50	
20	Confiscated Liquors,	3,000 00	
21	Interest on Deposits,	138,074 19	
22	Interest on Corporation Tax,	2,056 35	
23	Interest on State Tax,	1 80	
24	Interest on Foreign Mortgage Corporation Tax,	1 78	
25	Interest on Gas Commissioners' Tax,	0 46	
26	Interest on Railroad Commissioners' Tax,	3 54	
27	Interest on Collateral Legacy Tax,	7,760 85	
28	Interest on Abolition Grade Crossings Loan,	1,893 87	
29	Interest on Armory Loan,	32,400 00	
30	Interest on Fitchburg R.R. Securities Loan,	204,584 72	
31	Interest on Medfield Insane Asylum Loan,	5,512 50	
32	Interest on Metropolitan Sewerage Loan,	167,571 17	
33	Interest on Metropolitan Parks Loan, Series 2,	45,000 00	
34	Interest on Metropolitan Parks Loan,	120,856 26	
35	Interest on State Highway Loan,	3,150 00	
36	State Prison Industries,	160,713 14	
37	Income State Prison,	7,878 09	
38	Massachusetts Reformatory Industries,	63,108 96	
39	Income Massachusetts Reformatory,	8,997 05	
40	Reformatory Prison for Women Industries,	15,536 69	
41	Income Reformatory Prison for Women,	1,302 04	
42	Income State Almshouse,	870 45	
43	Income State Primary School,	666 17	
44	Income State Farm,	3,344 41	
45	Income Lyman School for Boys,	1,170 69	
46	Income State Industrial School,	414 86	
47	Income Board of Lunacy and Charity,	93,670 29	
48	Foreign Corporation Fees,	3,375 00	
49	Fees from Liquor Certificates to Druggists,	87 00	
50	Fees from Board of Registration in Pharmacy,	1,155 50	
51	Fees from Board of Registration in Dentistry,	400 00	
52	Fees from Courts of Insolvency,	23,655 22	
53	Courts of Insolvency Officers' Fees,	15,714 37	
54	Fees from Clerk of Supreme Judicial Court,	364 50	
55	Fees for Commissions,	9,330 00	
56	Fees from Attorney-General,	1,039 97	
57	Fees from Reporter of Decisions,	83 40	
58	Fees, Miscellaneous,	2,018 55	
59	Fees for Corporation Certificates,	20,597 31	
	Amounts carried forward,	$10,216,950 77	$1,443,692 88

f Revenue.

YMENTS ON ACCOUNT OF REVENUE.

nent,	$363,809 23
ent,	37,146 45
ment,	35,980 01
ment,	22,616 18
ent,	14,291 94
Department,	11,961 86
ses,	21,544 87
ilding,	4,675 53
on Street,	6,264 65
	120,705 37
	301,837 21
's Department,	26,925 07
Savings Banks,	15,900 78
sioner,	29,839 19
Commissioners,	11,598 33
Fisheries and Game,	15,568 80
oners,	25,641 06
Prisons,	9,120 20
State Aid,	10,507 69
ers,	23,430 38
tor of Liquors,	1,200 00
leters,	4,200 95
of Labor,	22,079 39
rvey and Map of Massachusetts,	11,269 55
oreign Mortgage Corporations,	5,215 57
ission,	18,106 58
ght Commissioners,	12,300 36
on in Pharmacy,	4,557 81
on in Dentistry,	772 18
y Accounts,	6,850 20
lth,	48,034 97
itration,	10,733 65
tment,	67,695 63
ses,	237,039 19
	14,252 52
nents,	606,192 13
t,	258,679 74
from the War,	572,871 68
orrectional,	858,515 59
	763,271 73
ads in Truro,	500 00
ads in Mashpee,	300 00
	4,661 01
	19,247 07
ds of Insolvent Corporations,	452 64
liers' Home,	54,055 50
Crossings Loan Sinking Fund	10,695 36
Asylum Loan Sinking Fund	14,660 00
Flats Improvement Fund Rev-	40,000 00
l Loan Sinking Fund Revenue,	60,000 00
Loan Sinking Fund Revenue,	3,350 00
n Sinking Fund Revenue,	10,000 00
Sinking Fund, 1901, Revenue,	45,000 00
ool Fund,	100,000 00
struction Loan Sinking Fund	92,038 65
ties and Towns,	1,500 00
ange,	14,966 72
tween New Hampshire, Massa- mont,	1,197 16
d forward,	$5,105,828 33

Statement I. — Receipts and Payments

Receipts on Account of Revenue — *Continued.*

Detail			
	Amounts brought forward, ...	$10,216,950 77	$1,443,692 88
60	Commissioner of Corporations, Fees, . .	1,182 50	
61	Hawkers' and Pedlers' Licenses, . . .	19,271 50	
62	Limited Partnerships, ...	46 00	
63	Sales of Worcester Lunatic Hospital Land,	3,600 00	
64	Sale of Books, ...	159 46	
65	Sale of Ballot Boxes, ...	50 00	
66	Sale of Massachusetts Atlas Sheets, . .	350 33	
67	Sale of Registration Boxes, ...	3 50	
68	Support of Paupers by Cities and Towns, .	48 00	
69	Burial of State Paupers, ...	15 00	
70	Support and transportation of Pauper Infants,	635 30	
71	Temporary Support of Paupers, . . .	512 03	
72	Cases Settlement and Bastardy, . . .	300 00	
73	Rent of Great Ponds, ...	10 00	
74	Escheated Estates, ...	2,389 49	
75	Penalties from Gas and Electric Light Companies, ...	300 00	
76	Penalties for Illegal Sale of Dairy Products, ...	100 00	
77	Penalties for Infringement of Fish Laws, .	43 49	
78	Penalties for Failure to make returns to the State Board of Lunacy and Charity, . .	1,478 00	
79	Expenses of Committees, ...	18 78	
80	Conscience Fund, ...	300 00	
81	Bureau of Labor Clerks and Expenses, .	20 12	
82	Expenses New State Armories, . . .	1 65	
83	Militia Rifle Practice, ...	9 47	
84	Expenses State Fire Marshal, ...	58 00	
85	Expenses Fire Marshal of Boston, . . .	43 58	
86	Commissioners on World's Columbian Exposition Expenses, ...	483 55	
87	Cattle Commissioners' Expenses, . . .	26 00	
88	Agent for Aiding Discharged Female Convicts, ...	8 25	
89	State Military and Naval Historian, . .	20 00	
90	Commissioners on the Extermination of the Gypsy Moth, ...	436 49	
91	New State Normal School Buildings, . .	75,685 00	
92	Medfield Insane Asylum Buildings, . .	129,365 97	
93	Massachusetts State Firemen's Association,	1,577 89	
94	Care and Custody of Trust Deposits, . .	1,793 16	
95	Charles River System of Sewage Disposal Maintenance, ...	27,000 00	
96	North Metropolitan System Sewage Disposal Maintenance, ...	43,000 00	
97	Contract Forfeitures, ...	500 00	
98	Endowment of Colleges for the Benefit of Agriculture and the Mechanic Arts, . .	20,000 00	
99	Massachusetts Soldiers' Home, . . .	24,055 50	
100	Sterling Interest, ...	1,932,565 00	
101	Baring Brothers & Company, ...	1,683,809 00	
102	Bounty Fund Loan, ...	8,393,648 90	
103	Danvers Lunatic Hospital Loan, . . .	898,000 00	
104	Troy & Greenfield Railroad Loan, . .	337,000 00	
105	Temporary Loans, ...	1,600,000 00	
			25,416,871 68
	Amount carried forward, ...	. . .	$26,860,564 56

on Account of Revenue — *Continued.*

Payments on Account of Revenue — *Continued.*

Amount brought forward,	$5,105,828 33
Fire Marshal for the City of Boston,	9,767 42
Standard Record Inks,	53 01
Sterling Interest,	3,500,013 50
Massachusetts State Firemen's Association,	10,000 00
Collateral Legacy Tax,	823 98
Bounty Fund Loan,	8,393,648 90
Purchase of Equity Troy & Greenfield Railroad Company,	800 00
Commissioner of Public Records,	4,600 37
Troy & Greenfield Railroad Loan,	337,000 00
Danvers Lunatic Hospital Loan,	898,000 00
Deputy Sealer Weights, Measures and Balances,	1,367 16
Care and Custody of Trust Deposits,	1,800 00
State House Extension,	2,429 20
Commissioner to complete the preparation and publication of the Province Laws,	10,684 74
Commissioners on the Extermination of the Gypsy Moth,	111,691 99
Commissioners on Nautical Training School,	62,946 25
Commissioners on World's Columbian Exposition,	7,889 81
Commissioners on Uniformity of Legislation,	217 79
Commissioners of Wrecks,	195 00
Commissioners on Torrens System of Land Transfer,	3,689 57
Ballot Law Commissioners,	1,900 07
Commissioners on Provincetown Lands,	2,918 89
Commissioners on Antietam Battlefield,	2,137 96
Metropolitan Park Commission,	26,666 91
Commissioners on State Highways,	6,866 58
Commission on the Unemployed,	5,227 69
Metropolitan Park Commission,	1,024 67
State Fire Marshal,	13,257 15
State Board Lunacy and Charity,	82,215 99
State Pension Agent,	5,712 88
State Military and Naval Historian,	3,643 10
Protection of the town of Agawam from the further encroachment of the Connecticut River,	1,974 19
Annuities of M. Johonnot,	300 00
Investigation of the relation of the Liquor Traffic to Crime, Pauperism and Insanity,	2,120 63
Worcester Polytechnic Institute,	50,000 00
Bureau of Labor furnishing rooms for Census,	1,073 39
Charles River System Sewage Disposal, maintenance,	25,779 02
Foreign Ships,	11,069 25
Corporation Tax,	2,620,099 46
National Bank Tax,	589,760 56
Temporary Loans,	1,600,000 00
Endowment of Colleges for the Benefit of Agriculture and the Mechanic Arts,	20,000 00
Improvement of Charles River,	3,050 27
Improvement of Sudbury Meadows,	1,076 58
Transportation of Documents to Public Libraries,	371 51
Massachusetts Troops at Chattanooga,	856 16
Battle Monument at Trenton,	2,500 00
Statue of Charles Devens,	5,000 00
Purchase of Regimental Histories,	2,675 00
Dam and Lock, Charles River,	123 75
Portraits of Speakers,	367 65
Metropolitan Sewerage Commissioners, Furniture,	705 58
Qualification of voters,	2,483 47
Amount carried forward,	$23,556,405 38

Statement I.—Receipts and Payments

RECEIPTS ON ACCOUNT OF REVENUE — *Concluded.*

Amount brought forward, ...	. . . .	$26,860,564 56
Total, ...	. . . .	$26,860,564 56

Revenue — *Concluded.*

ON ACCOUNT OF REVENUE — *Concluded.*

forward, ...	$23,556,405 38	
tes on the subject of Labor, .	500 00	
ston and Suburbs, ...	27,269 35	
Bank loss, ...	109 75	
ax, ...	3,000 00	
natic Hospital Lands, . .	3,600 00	
, ...	500 00	
ns, ...	5 00	
. . . . .	1,361,900 31	
Births, Marriages and Deaths,	19,255 40	
		$24,972,545 19
, 1895, ...	. . .	1,888,019 37
. . . . .		$26,860,564 56

STATEMENT II. — REVENUE PROPERLY BELONGING TO 1893 AND 1894.

STATEMENT No. II.

REVENUE PROPERLY BELONGING TO 1893 AND 1894.

[Particulars of 1894 in Detailed Statement No. III.]

Detail		1893.	1894.
1	State Tax,	$2,500,000 00	$1,999,840 00
2	Corporation Tax,	3,722,128 75	3,387,560 36
3	Savings Bank Tax,	1,143,648 16	1,137,680 04
4	National Bank Tax,	1,096,462 91	1,021,216 84
5	Excise Tax on Life Insurance Companies,	142,805 27	151,796 71
6	Massachusetts Hospital Life Insurance Company,	54,310 67	48,674 81
7	Annual Insurance Companies' Tax,	243,275 70	243,934 08
8	Life Insurance Companies' Tax,	25,793 13	28,782 25
9	Insuranee Licenses,	36,064 00	39,196 00
10	Special License Insurance Tax,	3,228 56	7,029 84
11	Collateral Legacy Tax,	59,429 31	239,368 55
12	Coal and Mining Companies' Tax,	3,580 07	3,503 42
13	Gas Light Companies' Tax,	3,942 80	3,966 61
14	Gas and Electric Light Commissioners' Tax,	12,114 52	12,123 51
15	Foreign Mortgage Corporation Tax,	4,015 42	4,612 63
16	Foreign Railroad Companies' Tax,	53,498 00	29,373 00
17	Railroad Commissioners' Tax,	25,916 59	25,610 42
18	Railroad Reports,	1,800 00	1,960 00
19	Liquor Licenses,	481,266 81	540,191 00
20	Confiscated Liquors,	1,200 00	3,000 00
21	Interest on Deposits,	144,392 94	121,798 31
22	Interest on Corporation Tax,	2,342 79	2,056 35
23	Interest on State Tax,	–	1 80
24	Interest on Foreign Mortgage Corporation Tax,	–	1 78
25	Interest on Gas Commissioners' Tax,	–	46
26	Interest on Railroad Commissioners' Tax,	–	3 54
27	Interest on Collateral Legacy Tax,	–	7,760 85
28	Interest on Abolition Grade Crossings Loan,	–	1,893 87
29	Interest on Armory Loan,	31,025 00	32,400 00
30	Interest on Fitchburg Railroad Securities Loan,	40,996 61	204,584 72
31	Interest on Medfield Insane Asylum Loan,	–	5,512 50
32	Interest on Metropolitan Sewerage Loan,	148,590 00	167,571 17
33	Interest on Metropolitan Parks Loan, Series 2,	–	45,000 00

REVENUE PROPERLY BELONGING TO 1893 AND 1894.

ELONGING TO 1893 AND 1894 — *Continued.*

	1893.	1894.
Metropolitan Parks Loan,	–	$120,856 26
State Highway Loan, .	–	3,150 00
Industries, . . .	$121,944 41	160,713 14
e Prison, . . .	6,121 80	7,878 09
tts Reformatory Indus-	51,327 66	63,108 96
sachusetts Reformatory,	7,758 23	8,997 05
y Prison for Women s, ...	19,244 61	15,536 69
eformatory Prison for	1,242 10	1,302 04
e Almshouse, . .	456 87	870 45
e Primary School, .	582 80	666 17
e Farm, ...	6,584 85	3,344 41
nan School for Boys, .	1,934 04	1,170 69
e Industrial School, .	680 87	414 86
oard of Lunacy and	98,502 09	93,670 29
rporation Fees, . .	3,870 00	3,375 00
Liquor Certificates to s, ...	–	87 00
Board of Registration in y, ...	2,515 00	1,155 50
Board of Registration in	650 00	400 00
Courts of Insolvency, .	19,211 74	13,106 31
solvency, Officers' Fees,	6,073 24	11,778 64
Clerk of Supreme Judi- t.	350 75	364 50
mmissions, . . .	8,580 00	9,330 00
Attorney-General, . .	525 83	1,039 97
Reporter of Decisions, .	39 00	83 40
llaneous, . . .	2,037 92	2,018 55
rporation Certificates, .	20,385 38	20,597 31
ner of Corporations' Fees,	1,218 50	1,182 50
nd Peddlers' Licenses, .	20,009 00	19,271 50
rtnerships, . . .	58 00	46 00
oks, ...	219 89	159 46
lot Boxes, . . .	–	50 00
ssachusetts Atlas Sheets,	448 25	350 33
ristration Boxes, . .	–	3 50
Paupers by Cities and	–	48 00
tate Paupers, . . .	–	15 00
d Transportation of Pau- ts, ...	–	635 30
Support of Paupers, .	–	512 03
ement and Bastardy, .	500 00	300 00
eat Ponds, . . .	10 00	10 00
Estates, ...	2,675 72	2,389 49

STATEMENT II. — REVENUE PROPERLY BELONGING TO 1893 AND 1894.

REVENUE BELONGING TO 1893 AND 1894 — *Concluded.*

Detail		1893.	1894.
75	Penalties from Gas and Electric Light Companies,	$65 00	$300 00
76	Penalties for Illegal Sales of Dairy Products,	40 00	100 00
77	Penalties for Infringement of Fish Laws,	–	43 49
78	Penalties for failure to make returns to the State Board of Lunacy and Charity,	–	1,478 00
79	Expenses of Committees,	–	18 78
80	Conscience Fund,	–	300 00
81	Bureau of Labor Clerks and Expenses,	420 04	20 12
82	Expenses New State Armories,	7 54	1 65
83	Militia Rifle Practice,	–	9 47
84	Expenses State Fire Marshal,	–	58 00
85	Expenses Fire Marshal of Boston,	–	43 58
86	Commissioners on World's Columbian Exposition,	455 25	483 55
87	Cattle Commissioners' Expenses,	–	26 00
88	Agent for Aiding Discharged Female Convicts,	–	8 25
89	State Military and Naval Historian,	–	20 00
90	Commissioners on Extermination of the Gypsy Moth,	124 36	436 49
91	New State Normal School Buildings,	–	75,685 00
92	Medfield Insane Asylum Buildings,	373 75	129,365 97
93	Massachusetts State Firemen's Association,	1,088 60	1,577 89
94	Care and Custody of Trust Deposits,	1,859 98	1,793 16
95	Charles River Valley System of Sewerage Disposal, Maintenance,	26,500 00	27,000 00
96	North Metropolitan System Sewerage Disposal, Maintenance,	–	43,000 00
	Support of Outside Foundlings,	809 19	–
	Quartermaster's Supplies,	772 22	–
	Repairs, Improvements and Furniture,	104 00	–
	Commissioners on Nautical Training School,	43 97	–
	Fees from Agent State Dairy Bureau,	8 90	–
	Copies of Sheriffs' Bonds,	1 00	–
	Fees from District Police,	1 20	–
		$10,420,261 57	$10,369,763 21

The foregoing statement is required by law, to show the actual revenue of the two years, 1893 and 1894.

g it, the revenue collected in 1894 which belongs
edited to the latter year.

f money paid from the revenue to the several
nany entries in Statement No. I. which are
an accurate system of book-keeping, but which
y and disappear in a statement of actual results,

ing items are of the classes named, and if they
the revenue of 1894, in Statement No. II., the
agree with the aggregate of the receipts in
o. I., viz. : —

s, ...	$1,600,000 00
oldiers' Home, from United States, .	24,055 50
, ...	1,932,565 00
ious years, ...	153,930 07
Colleges for the benefit of Agriculture Arts, ...	20,000 00
an, ...	8,393,648 90
Hospital Loan, ...	898,000 00
ld Railroad Loan, ...	337,000 00
Lunatic Hospital Lands, ...	3,600 00
& Company, ...	1,683,809 00
ures, ...	500 00
	$15,047,108 47
Statement II., ...	10,369,763 21
Statement I., ...	$25,416,871 68

STATEMENT No. III.

DETAILS No. 1.

STATE TAX FOR 1894.

[Acts 1894, Chap. 510.]

Received from the following cities and towns: —

Barnstable County.

Barnstable,	$3,360 00
Bourne,	1,180 00
Brewster,	520 00
Chatham,	860 00
Dennis,	1,400 00
Eastham,	260 00
Falmouth,	4,740 00
Harwich,	180 00
Mashpee,	140 00
Orleans,	580 00
Provincetown,	2,100 00
Sandwich,	880 00
Truro,	320 00
Wellfleet,	660 00
Yarmouth,	1,640 00
	$18,820 00

Berkshire County.

Adams,	$3,300 00
Alford,	220 00
Becket,	400 00
Cheshire,	660 00
Clarksburg,	220 00
Dalton,	2,200 00
Egremont,	400 00
Florida,	160 00
Great Barrington,	2,980 00
Hancock,	360 00
Hinsdale,	680 00
Lanesborough,	460 00
Lee,	1,720 00
Lenox,	2,400 00
Monterey,	220 00
Mount Washington,	$60 00
New Ashford,	60 00
New Marlborough,	540 00
North Adams,	5,640 00
Otis,	200 00
Peru,	100 00
Pittsfield,	10,380 00
Richmond,	420 00
Sandisfield,	320 00
Savoy,	180 00
Sheffield,	800 00
Stockbridge,	2,740 00
Tyringham,	200 00
Washington,	180 00
West Stockbridge,	620 00
Williamstown,	1,960 00
Windsor,	180 00
	$40,960 00

Bristol County.

Acushnet,	$580 00
Attleborough,	3,800 00
Berkley,	420 00
Dartmouth,	1,820 00
Dighton,	720 00
Easton,	4,460 00
Fairhaven,	1,580 00
Fall River,	46,480 00
Freetown,	820 00
Mansfield,	1,460 00
New Bedford,	35,860 00
North Attleborough,	3,400 00
Norton,	740 00
Raynham,	820 00

STATE TAX — *Continued.*

	$660 00
	740 00
	940 00
	1,160 00
	16,480 00
	1,280 00
	$125,220 00
County.	
	$200 00
	1,240 00
	700 00
	20 00
	180 00
	960 00
	$3,300 00
County.	
	$4,180 00
	4,220 00
	11,780 00
	620 00
	1,940 00
	3,660 00
	860 00
	940 00
	12,740 00
	840 00
	860 00
	17,840 00
	2,340 00
	27,140 00
	39,060 00
	520 00
	6,660 00
	4,560 00
	1,320 00
	2,900 00
	500 00
	4,920 00
	960 00
	9,360 00
North Andover,	$2,940 00
Peabody,	6,820 00
Rockport,	1,900 00
Rowley,	560 00
Salem,	24,120 00
Salisbury,	560 00
Saugus,	2,260 00
Swampscott,	4,840 00
Topsfield,	900 00
Wenham,	520 00
West Newbury,	900 00
	$207,040 00
Franklin County.	
Ashfield,	$440 00
Bernardston,	400 00
Buckland,	520 00
Charlemont,	840 00
Colrain,	520 00
Conway,	660 00
Deerfield,	1,820 00
Erving,	340 00
Gill,	440 00
Greenfield,	4,500 00
Hawley,	160 00
Heath,	160 00
Leverett,	260 00
Leyden,	160 00
Monroe,	120 00
Montague,	3,020 00
New Salem,	280 00
Northfield,	780 00
Orange,	2,480 00
Rowe,	200 00
Shelburne,	800 00
Shutesbury,	140 00
Sunderland,	880 00
Warwick,	260 00
Wendell,	200 00
Whately,	420 00
	$19,300 00

STATEMENT III. **Revenue Receipts.** DETAILS 1.

STATE TAX — *Continued.*

Hampden County.

Agawam,	$1,120 00
Blandford,	360 00
Brimfield,	400 00
Chester,	520 00
Chicopee,	6,080 00
Granville,	340 00
Hampden,	360 00
Holland,	80 00
Holyoke,	20,320 00
Longmeadow,	1,160 00
Ludlow,	780 00
Monson,	1,820 00
Montgomery,	120 00
Palmer,	2,360 00
Russell,	440 00
Southwick,	480 00
Springfield,	44,200 00
Tolland,	140 00
Wales,	260 00
West Springfield,	3,120 00
Westfield,	6,500 00
Wilbraham,	720 00
	$91,680 00

Hampshire County.

Amherst,	$2,920 00
Belchertown,	780 00
Chesterfield,	280 00
Cummington,	280 00
Easthampton,	2,140 00
Enfield,	720 00
Goshen,	120 00
Granby,	400 00
Greenwich,	260 00
Hadley,	900 00
Hatfield,	920 00
Huntington,	480 00
Middlefield,	220 00
Northampton,	8,520 00
Pelham,	160 00
Plainfield,	160 00
Prescott,	$160 00
South Hadley,	1,880 00
Southampton,	440 00
Ware,	3,660 00
Westhampton,	220 00
Williamsburg,	880 00
Worthington,	280 00
	$26,780 00

Middlesex County.

Acton,	$1,300 00
Arlington,	5,220 00
Ashby,	460 00
Ashland,	1,140 00
Ayer,	1,200 00
Bedford,	880 00
Belmont,	3,240 00
Billerica,	1,760 00
Boxborough,	220 00
Burlington,	440 00
Cambridge,	62,280 00
Carlisle,	320 00
Chelmsford,	1,680 00
Concord,	3,600 00
Dracut,	1,360 00
Dunstable,	280 00
Everett,	7,600 00
Framingham,	7,200 00
Groton,	2,680 00
Holliston,	1,420 00
Hopkinton,	2,100 00
Hudson,	2,360 00
Lexington,	3,180 00
Lincoln,	2,240 00
Littleton,	720 00
Lowell,	56,580 00
Malden,	17,560 00
Marlborough,	6,700 00
Maynard,	1,740 00
Medford,	10,160 00
Melrose,	6,580 00
Natick,	5,020 00

STATE TAX — *Continued.*

	$34,640 00
	460 00
	1,780 00
	2,620 00
	740 00
	620 00
	31,380 00
	3,220 00
	740 00
	1,020 00
	1,220 00
	1,040 00
	360 00
	4,280 00
	14,480 00
	6,620 00
	1,460 00
	1,160 00
	2,540 00
	640 00
	4,540 00
	8,120 00
	$342,900 00

cket County.

	$2,680 00

olk County.

	$600 00
	600 00
	3,760 00
	46,500 00
	3,720 00
	4,380 00
	5,500 00
	700 00
	1,380 00
	2,440 00
	1,340 00
	6,680 00

Medfield,	$1,100 00
Medway,	1,100 00
Millis,	500 00
Milton,	13,120 00
Needham,	2,180 00
Norfolk,	460 00
Norwood,	2,360 00
Quincy,	12,460 00
Randolph,	2,180 00
Sharon,	1,100 00
Stoughton,	2,300 00
Walpole,	1,720 00
Wellesley,	5,340 00
Weymouth,	6,060 00
Wrentham,	1,300 00
	$130,880 00

Plymouth County.

Abington,	$2,060 00
Bridgewater,	2,340 00
Brockton,	16,180 00
Carver,	640 00
Duxbury,	1,240 00
East Bridgewater,	1,440 00
Halifax,	260 00
Hanover,	1,180 00
Hanson,	580 00
Hingham,	3,800 00
Hull,	1,980 00
Kingston,	1,560 00
Lakeville,	480 00
Marion,	920 00
Marshfield,	1,120 00
Mattapoisett,	1,380 00
Middleborough,	3,480 00
Norwell,	980 00
Pembroke,	600 00
Plymouth,	5,440 00
Plympton,	280 00
Rochester,	440 00
Rockland,	2,460 00

STATEMENT III. Revenue Receipts. DETAILS 1.

STATE TAX — *Continued.*

Scituate,	$1,720 00
Wareham,	1,720 00
West Bridgewater,	980 00
Whitman,	2,880 00
	$59,140 00

Suffolk County.

Boston,	$731,500 00
Chelsea,	18,720 00
Revere,	4,620 00
Winthrop,	3,060 00
	$757,900 00

Worcester County.

Ashburnham,	$920 00
Athol,	2,840 00
Auburn,	480 00
Barre,	1,360 00
Berlin,	420 00
Blackstone,	2,360 00
Bolton,	440 00
Boylston,	440 00
Brookfield,	1,260 00
Charleton,	860 00
Clinton,	5,460 00
Dana,	260 00
Douglas,	900 00
Dudley,	940 00
Fitchburg,	15,520 00
Gardner,	4,040 00
Grafton,	2,140 00
Hardwick,	1,320 00
Harvard,	1,020 00
Holden,	960 00
Hopedale,	1,900 00
Hubbardston,	640 00
Lancaster,	$2,940 00
Leicester,	2,040 00
Leominster,	4,380 00
Lunenburg,	640 00
Mendon,	520 00
Milford,	4,600 00
Millbury,	880 00
New Braintree,	380 00
Northborough,	1,180 00
Northbridge,	3,000 00
North Brookfield,	1,740 00
Oakham,	300 00
Oxford,	1,220 00
Paxton,	240 00
Petersham,	520 00
Phillipston,	240 00
Princeton,	740 00
Royalston,	620 00
Rutland,	460 00
Shrewsbury,	920 00
Southborough,	1,500 00
Southbridge,	3,300 00
Spencer,	4,180 00
Sterling,	760 00
Sturbridge,	860 00
Sutton,	1,140 00
Templeton,	1,220 00
Upton,	840 00
Uxbridge,	1,940 00
Warren,	2,300 00
Webster,	3,040 00
Westborough,	2,540 00
West Boylston,	1,160 00
West Brookfield,	760 00
Westminster,	720 00
Winchendon,	1,940 00
Worcester,	71,160 00
	$173,400 00

STATEMENT III. Revenue Receipts. DETAILS 2.

STATE TAX — *Concluded.*

RECAPITULATION.	Amount.	Total.
Barnstable County,	$18,820 00	
Berkshire County,	40,960 00	
Bristol County,	125,220 00	
Dukes County,	3,300 00	
Essex County,	207,040 00	
Franklin County,	19,300 00	
Hampden County,	91,680 00	
Hampshire County,	26,780 00	
Middlesex County,	342,900 00	
Nantucket County,	2,680 00	
Norfolk County,	130,880 00	
Plymouth County,	59,140 00	
Suffolk County,	757,900 00	
Worcester County,	173,400 00	
Total amount of State Tax,		$2,000,000 00
Total amount received on account of State Tax for 1894,	$1,199,840 00	
Amount due Jan. 1, 1895,	160 00	
		$2,000,000 00
Total amount received on account of State Tax for 1893: —		
Adams, $4,125 00		
Mashpee, 175 00		
Monroe, 150 00		
Revere, 5,775 00		
Worthington, 350 00	$10,575 00	

DETAILS No. 2.

CORPORATION TAX.

[Assessed upon Valuation of Corporate Stock over and above Municipal Taxation for Real Estate and Machinery. Rate, $14.80. — Pub. Stat., Chap. 13.]

Received of the following-named corporations: —

A. B. Noyes & Company Corporation,	$236 80	
A. C. Dutton Lumber Company,	350 76	
A. F. Bemis Hat Company,	466 20	
A. F. Towle & Son Company,	954 60	
A. H. Atwood Company,	48 84	
A. Jus Johnson Company,	199 80	
A. M. McPhail Piano Company,	1,110 00	
A. M. Richards Building Moving Company,	26 64	

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

A. S. Lowell Company,	$388 50
A. Storrs & Bement Company,	510 60
A. T. Stearns Lumber Company,	1,579 16
A. W. Clapp Company,	369 79
A. W. Strauss Paint and Varnish Company,	148 00
Abbott Slipper Company,	111 00
Abbotts Menthol Plaster Company,	77 70
Abington Tack and Machine Association,	74 00
Abram French Company,	5,920 00
Acushnet Cooperative Association,	145 78
Acushnet Mills Corporation,	350 76
Adams & Odell, Incorporated,	118 40
Adams Brothers Manufacturing Company,	54 76
Adams Gas Light Company,	251 60
Ætna Mills,	161 46
Agawam Company,	426 24
Agawam Manufacturing Company,	399 60
Agawam Paper Company,	549 08
Albertson Marble Company, The,	296 00
Albion Paper Company,	504 82
Allen & Endicott Building Company, The,	1,053 76
Allen Lane Company,	1,480 00
Alpha Publishing Company,	148 00
American Bell Telephone Company,	173,514 78
American Bolt Company,	48 84
American Casket Hardware Company,	200 54
American Cigar Company,	877 64
American Citizen Company,	74 00
American Collection Agency,	14 80
American Dry Plate Company, The,	176 12
American Insurance Company,	2,775 00
American Loan and Trust Company,	21,164 00
American Mica Company,	366 15
American Net and Twine Company,	1,737 52
American Optical Company,	7,211 10
American Pad and Paper Company,	222 00
American Powder Mills, The,	1,626 87
American Press Ass'n of Massachusetts,	88 80
American Printing Company, The,	9,363 96
American Rubber Company,	11,176 96
American Steam Gauge Company,	429 20
American Telephone and Telegraph Co.,	13,475 54
American Telephone and Telegraph Company of Massachusetts,	148 00
American Tool and Machine Company,	788 10
American Tube Works,	2,200 76
American Waltham Watch Company,	32,561 48
Ames Plow Company,	1,554 00
Ames Sword Company,	66 60
Amesbury and Salisbury Gas Company,	256 04
Amesbury Carriage Company, The,	555 00
Amesbury Electric Light, Heat and Power Company,	344 84

CORPORATION TAX — *Continued.*

ompany, ...	$554 03
mited, The, ...	23 68
Company, The, . .	111 00
mpany, The, ...	296 00
mpany, ...	1,193 62
Company, ...	821 40
rative Association, The .	703 96
ght Company, . . .	305 62
. . . . .	4,277 20
ing Company, The, . .	227 92
fer Express Company, .	367 04
ks, ...	240 87
Company, The, . .	296 00
pany, ...	133 20
tive Creamery Association	26 64
uring Company, . .	3,648 20
Company, ...	976 80
mpany, The, ...	66 60
mpany, ...	25 90
pany, ...	44 03
npany, ...	103 15
npany, ...	444 00
h Co. of Massachusetts, .	74 00
. . . . .	62 16
ration, ...	3,122 94
nch Railroad Company, .	2,427 22
ton Coal Company, . .	266 40
ing Company, ...	192 40
Company, ...	6,941 20
Company, ...	155 40
pany, The, ...	592 00
afe Deposit and Trust Co.,	6,512 00
chine Company, . .	74 00
Company, The, . .	466 20
mpany, ...	148 00
Company, ...	296 00
ompany, The, ...	89 91
sman Company, . .	74 00
and Putnam Company, .	4,440 00
Company, ...	56 24
Company, The, . .	29 60
mpany, ...	149 48
ative Creamery Association,	17 02
e Company, ...	331 52
Company, ...	740 00
mpany, The, ...	8,656 52
d Leather Company, .	1,098 16
Company, ...	3,108 00
lge Company, The, . .	877 64
g Company, The, . .	55 50
ufacturing Company, .	281 20
mpany, ...	2,320 62

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Beattie Zinc Works Company,	$145 04
Bedford Lumber and Manufacturing Co.,	29 60
Beebe and Holbrook Company, The,	582 38
Belcher & Taylor Agricultural Tool Co.,	354 75
Belchertown Co-operative Creamery Asso'n,	11 84
Belvidere Woollen Manufacturing Co.,	847 89
Bemis & Hall Hardware and Tool Co.,	555 74
Beoli Company, The,	740 00
Berkshire Cotton Manufacturing Company,	7,232 02
Berkshire Courier Company,	96 20
Berkshire Glass Sand Company, The,	85 84
Berkshire Overall Company,	236 80
Berkshire Railroad Company,	12,876 00
Berkshire Tack Company, The,	22 20
Berkshire Water Company,	239 02
Beverly and Danvers Street Railway Co.,	5 92
Beverly Building Association, The,	29 97
Beverly Co-operative Association,	118 40
Beverly Gas and Electric Company,	154 29
Bigelow and Dowse Company,	2,220 00
Bigelow Carpet Company,	2,428 68
Bigelow Lithographic Company,	68 96
Blackstone Valley Co-op'tive Creamery Co.,	14 80
Blair Camera Company,	81 10
Blair Manufacturing Company, The,	19 24
Bleak House Association,	18 70
Blue Hill Electric Company, The,	31 08
Border City Manufacturing Company,	344 10
Boston & Albany Railroad Company,	428,292 62
Boston and Bangor Steamship Company,	1,623 56
Boston and Chelsea Railroad Company,	2,148 96
Boston and Gloucester Steamboat Co., The,	828 80
Boston & Lowell Railroad Corporation,	81,257 90
Boston & Maine Railroad,	92,106 57
Boston and Philadelphia Steamship Co.,	9,462 38
Boston & Providence Railroad Company,	84,122 85
Boston and Provincetown Steamship Co.,	341 88
Boston and Revere Elec. Street R'way Co.,	229 40
Boston Art Company,	14 80
Boston Bank Note and Lithographing Co.,	22 20
Boston Belting Company,	16,271 41
Boston Base Ball Association,	29 60
Boston Beer Company,	1,656 12
Boston Book Company, The,	920 56
Boston Can Company,	199 80
Boston Coal Company,	296 00
Boston Co-op. Flower Growers Asso'n, The,	24 42
Boston Counter Company,	310 80
Boston Dental Manufacturing Company,	370 00
Boston Dry Goods Company,	2,960 00
Boston Duck Company,	1,271 33
Boston Electric Company,	508 52
Boston Electric Light Company,	14,990 69

CORPORATION TAX — *Continued.*

Boston Electric Protective Association,	$47 36
Boston Flint Paper Company, The,	74 00
Boston Forge Company,	149 48
Boston Fresh Tripe Company,	310 80
Boston Fruit Company,	3,700 00
Boston Furnace Company,	240 50
Boston Gore and Web Manufacturing Co.,	14 80
Boston Herald Company, The,	8,880 00
Boston Incandescent Lamp Company,	88 80
Boston Lead Manufacturing Company,	3,825 80
Boston Lighterage and Towing Company,	266 40
Boston Marine Insurance Company.	11,316 45
Boston Mirror Company,	1,320 16
Boston Oregon Mast Company,	444 00
Boston Parcel Delivery Company,	740 00
Boston Plate and Window Glass Company,	5,037 92
Boston Regalia Company, The,	148 00
Boston, Revere Beach & Lynn Railroad Co.,	7,123 98
Boston Rubber Company,	2,201 50
Boston Rubber Shoe Company,	61,277 92
Boston Safe Deposit and Trust Company,	29,830 31
Boston School Supply Company,	185 00
Boston Spar Company, The,	111 00
Boston Specialty and Toy Company,	88 80
Boston Steam Fishing Company,	59 20
Boston Storage Warehouse Company,	2,249 60
Boston Terra Cotta Company,	740 00
Boston Times Company,	71 04
Boston Tow-Boat Company,	11,872 56
Boston Trading and Export Company,	103 60
Boston Transcript Company,	296 00
Boston Transfer Company, The,	296 00
Boston Veterinary Hospital, The,	44 40
Boston Woven Hose and Rubber Company,	5,369 44
Bourne Mills,	273 80
Bouvé, Crawford & Company, Corporation,	1,085 58
Bowenville Coal Company, The,	322 64
Bowker Fertilizer Company,	6,371 40
Boyd & Corey Boot and Shoe Manuf'g Co.,	1,187 25
Boylston Insurance Company,	2,454 31
Boylston Pharmacy, Incorporated,	14 80
Bracketts Market Corporation,	185 00
Bradford Joint Company,	248 64
Bradford Water Company,	44 40
Bradt & Woods Company, The,	148 00
Bradley Fertilizer Company,	4,476 77
Brainard Milling Machine Company,	352 61
Braintree Street Railway Company, The,	370 00
Braintree Wood and Lumber Company,	59 20
Brant Rock Water Company,	7 40
Bridgewater Box Company,	56 38
Briggs Carriage Company,	103 60
Brockton & Holbrook Street Railway Co.,	729 64

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Brockton Co-op. Boot and Shoe Co., The,	$229 40
Brockton Gas Light Company,	1,210 64
Brockton Industrial Corporation,	17 76
Brockton Street Railway Company,	1,732 71
Brookline & Pepperell Railroad Company,	79 92
Brophy Bros. Shoe Company,	370 00
Brown & Simpson Company,	1,013 80
Brown Bag Filling Machine Company, The,	177 60
Bryant Box Company,	21 90
Buildings' Cleaning Company, The,	29 60
Burget & Lewis Company,	148 00
Burke Heel Company,	186 48
Burleigh Rock Drill Company,	124 32
Burnett Paint Company,	74 00
Burt & Packard Company, The,	444 00
Burtworth Carpet Company,	44 40
Butcher Polish Company, The,	59 20
Butchers' Rendering Association, Co-op.,	22 20
Butchers' Rendering Company of Fall River,	42 92
Byron Weston Company,	2,977 93
C. A. Cross & Company, Incorporated,	888 00
C. A. Edgarton Manufacturing Co., The,	429 20
C. A. Nichols Company, The,	266 40
C. B. Cook Laundry Company,	51 80
C. E. Osgood Company, The,	1,480 00
C. F. Paige & Company, Incorporated,	152 44
C. H. Dunham Company, The,	370 00
C. I. W. Maynard Company,	168 72
C. S. Grieves Paint Company,	88 80
C. T. Sampson Manufacturing Company,	176 12
Cable Rubber Company,	278 24
Calumet Woolen Company,	1,463 72
Cambridge Baking Company,	59 20
Cambridge Gas Light Company,	3,794 72
Cambridge Safe Deposit and Trust Co.,	1,258 00
Cambridge Vinegar Company,	133 20
Cambridgeport Diary Company,	902 80
Cape Ann Anchor Works,	575 72
Cape Ann Isinglass Company,	600 88
Carew Manufacturing Company,	363 34
Carpenter-Morton Company,	1,184 00
Carter, Rice & Company Corporation,	1,679 80
Carver Cotton Gin Company,	774 04
Central Massachusetts Railroad Company,	32,360 09
Central Mills Company,	37 81
Chadwick Lead Works,	2,449 40
Chadwick Plush Company,	74 00
Chamberlin & Sawyer Company,	148 00
Champion Card and Paper Company,	1,669 44
Chandler Adjustable Chair and Desk Co.,	370 00
Chapman Valve Manufacturing Company,	7,568 72
Charlemont Co-operative Association,	18 20
Charlemont Co-operative Creamery,	16 13

CORPORATION TAX — *Continued.*

ood Company,	$772 56
Company,	205 72
anufacturing Company,	59 20
mbankment Company,	1,859 91
n Company,	740 00
ompany,	888 00
erprise Company,	74 00
and Electric Company,	164 28
ny Corporation,	1,036 00
Manufacturing Company,	140 97
d Company,	82 36
ndry Company,	14 80
Despatch Company,	53 28
Manufacturing Company,	429 20
Company,	222 00
ompany, The,	573 50
c Light Company,	14 80
xpress Company,	333 00
g Company,	22 20
-operative Association,	224 96
ht Company of Quincy,	142 08
ompany, The,	5 18
any,	839 01
ll (Incorporated),	370 00
	175 38
n Company,	1,480 00
ompany, The,	1,480 00
ailway Company,	377 40
oth Company,	3,523 88
Manufacturing Company,	103 60
r Manufacturing Company,	53 28
Track Manufacturing Co.,	251 60
ake Ice Company,	278 24
cal Company,	1,707 92
ompany, The,	1,274 28
	1,562 88
c Company,	148 00
Company,	2,664 00
cturing Company,	603 10
d Wire Company, The,	192 40
er Company,	999 00
ing Company,	5,251 04
w Boat Company,	3,093 20
ion Telegraph Co. of Mass.,	148 00
Shoe and Leather Co.,	3,162 02
& Bragg Company,	710 40
undry Company,	93 24
er Bridge, Proprietors of,	37 00
er Railroad Company,	49,390 87
am Stone Company,	88 80
itle Insurance Company,	82 14
ore Company, The,	27 38
len Company,	307 10

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Cordis Mills,	$797 94
Corey Leather Company,	734 08
Corwin-Wilde Company, The,	222 00
Cottage City Gas and Electric Light Co.,	14 06
Cottage City Street Railway Company,	94 72
Cottage City Water Company,	414 77
Courier Publishing Company,	50 32
Cowell & Hall Manufacturing Company,	45 88
Crocker Harness Company,	50 32
Crocker Manufacturing Company,	65 86
Crompton Loom Works,	6,787 28
Crosby Steam Gage and Valve Company,	1,485 92
Crosman Box Company,	355 20
Crystal Emery Wheel Company, The,	9 25
Cundy Music Company,	370 00
Cunningham Iron Works Company,	370 00
Currier Telephone Bell Company, The,	90 17
Curtis & Pope Lumber Company,	1,394 16
Cutler Company, The,	960 52
Cutler, Lyons & Field, Incorporated,	336 00
D. A. Eaton Company,	103 60
D. & L. Slade Company,	873 20
D. Girouard Company, The,	170 20
D. H. Brigham Company,	555 00
D. L. Page Company,	185 00
D. Mackintosh & Sons Company, The,	370 00
D. S. McDonald Company,	1,261 70
D. S. Quirk Company, The,	44 40
D. Webster King Glue Company,	2,220 00
Dalton Ingersoll Company,	1,850 00
Dalton Shoe Company,	195 36
Dalzell Axle Company,	207 20
Damon Brick Company,	139 93
Damon Safe and Iron Works Company,	27 75
Dana Hardware Company,	2,220 00
Daniels' Cornell Company, The,	984 20
Danvers Co-operative Association,	48 10
Danvers Gas Light Company,	47 36
Danversport Rubber Company, The,	16 28
Dart Express Company,	148 00
Dartmouth & Westport Street Railway Co.,	1,036 00
Davenport & Hersey Company,	296 00
Davis & Farnum Manufacturing Company,	248 64
Davis & Furber Machine Company,	3,186 14
Davis & McLane Manufacturing Company,	44 40
Davis Chapin Company, The,	162 80
Davis Coast Wrecking Corporation,	444 00
Davis Company, The,	57 54
Davis Sulphur Ore Company,	333 00
Day & Jobson Company, The,	355 20
Deane Steam Pump Company, The,	1,776 00
Dedham Electric Company,	189 44
Dedham Lumber Company,	96 20

CORPORATION TAX — *Continued.*

Company,	$811 04
s Company,	436 60
acturing Company,	10,420 68
ng Company,	157 02
Pond Desk Company,	1,314 24
Rubber Company,	54 76
ining Company,	50 69
zine Company,	458 80
Light Company,	788 84
ia Ice Company,	358 16
Company,	754 80
Company,	2,242 94
Tool Company,	372 96
and Wood Carving Co.,	41 44
Manufacturing Company,	228 66
ce Company,	93 98
ls Company, The,	296 00
mpany, The,	414 40
ll Company,	666 00
Manufacturing Company,	1,326 08
ptical Company,	162 80
Company,	480 26
Insurance Company,	2,398 34
turing Company,	8,455 38
Carriage Company,	296 00
eller Company,	2,180 04
ns, Incorporated,	296 00
pany, The,	266 40
hoe Company,	59 20
ring Company,	155 40
ns Company,	190 92
mpany,	296 00
ber Company,	2,271 50
Chair Company,	133 20
h and Clock Company,	1,267 25
ufacturing Company, The,	1,616 16
nfacturing Company,	195 36
Company,	708 92
n Company,	458 80
g Company, The,	51 80
npany,	745 41
Company,	1,784 88
Woolen Company,	183 52
Land Company,	62 90
-operative Association,	18 50
Street Railway Company,	3,924 73
Water Company,	38 48
Railway Company,	340 40
Onset Bay & Point Inde-et Railway Company,	139 49
ed Metal Company,	118 40
ompany,	370 00
ubber Thread Company,	3,996 00

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Eaton, May & Robbins Paper Company,	$21 09
Edes Manufacturing Company,	204 24
Edison Electric Illuminating Co. of Brockton,	129 50
Edison Electric Illuminating Co. of Boston,	11,063 59
Edson Manufacturing Company,	409 96
Educational Publishing Company, The,	37 00
Edward Perkins Lumber Company,	232 36
Elastic Box Toe Co-operative Association,	29 60
Elastic Rubber Company,	6 66
Electric Cigar Company,	296 00
Electric Light and Power Company of Abington and Rockland,	240 50
Electric Lustre Starch Company,	99 90
Eliot Insurance Company,	304 88
Elizabeth Poole Mills,	148 00
Elliott Lumber Company,	89 39
Ellis Foundry Company,	214 89
Emerson Manufacturing Company,	85 10
Emmons Loom Harness Company,	59 20
Empire Laundry Machine Company,	259 00
Enterprise Publishing Company,	37 00
Equitable Marine Insurance Company,	888 00
Essex Company,	7,068 11
Essex County Building Company,	411 44
Essex Leather Company,	60 68
Essex Manufacturing Company,	25 90
Essex Marine Railway Corporation,	28 12
Everett Cycle Company,	148 00
Everett Herald Publishing Company,	96 20
Everett Piano Company,	1,105 56
Everett Woolen Company,	103 60
Excelsior Cement Company,	9 76
Excelsior Cutlery Company,	59 20
F. A. Whitney Carriage Company,	576 90
F. E. Reed Company,	321 16
F. L. Hewes Paint Company,	88 80
F. O. Dewey Company,	296 00
F. P. Cox Laundry Company, The,	69 56
Fairfield Paper Company,	147 33
Fairhaven Iron Foundry Company,	91 76
Fall River and Providence Steamboat Co.,	333 59
Fall River Automatic Lighting Company,	59 20
Fall River Daily Globe Publishing Co.,	29 60
Fall River Electric Light Company, The,	1,036 00
Fall River Gas Works Company,	1,428 20
Fall River Granite Company,	70 96
Fall River Steam and Gas Pipe Company (Corporation),	77 70
Fall River Workingmen's Co-operative Association,	29 73
Family Co-operative Grocery Co., The,	44 03
Farr Alpacca Company,	341 43
Farrington Printing Company,	66 60

CORPORATION TAX — *Continued.*

y,	$1,036 00
ather Company,	740 00
Company, Limited,	999 00
mpany,	192 40
	1,562 88
surance Company,	4,006 36
re Insurance Company,	174 93
ring Company, The,	370 00
ng Company,	325 60
ninster Street Railway Co.,	2,571 35
mpany,	1,296 11
acturing Company,	22 20
ad Company,	3,330 31
d Company,	1,417 10
nufacturing Company,	74 00
	727 42
re Company,	99 16
cturing Company,	710 40
nd Construction Company,	824 36
& Company, Incorporated,	2,109 00
h Manufacturing Co., The,	730 38
y, The,	62 13
Company,	539 46
Company, The,	108 04
ss Manufacturing Co.,	115 44
ctric Company,	296 00
on Street Railway Co.,	734 08
ter Company,	256 04
Lumber Company,	185 00
Light Company,	14 80
Company,	523 92
Company,	196 10
Company,	222 00
Company,	4,440 00
Company,	518 00
Company,	59 20
dry Company,	10 36
Company,	1,776 00
mpany, Incorporated,	209 42
Iron Company,	520 96
Light Company,	59 20
Company,	922 78
r Coal Company,	2,117 88
pany,	177 60
Furniture Company,	88 80
mpany,	1,480 00
rd Company,	2,960 00
t Company,	538 72
mpany, The,	1,317 20
ompany,	393 68
Box Company,	293 92
tt Company,	88 80
t Manufacturing Company,	3,494 65

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

George Lawley & Son Corporation,	$933 88
George N. Newhall Company,	74 00
George R. Dickinson Paper Company,	150 96
George W. Gale Lumber Company,	420 32
George W. Prouty Company,	370 00
George W. Wheelwright Paper Company,	1,240 24
George Whitney Woolen Company,	296 00
George Woodman Company, The	1,165 50
Georgetown Boot and Shoe Company,	148 00
Gibbs Loom Harness and Reed Company,	6 66
Gilbert & Barker Manufacturing Company,	841 97
Glasgo Thread Company, The,	666 00
Glencoe Granite Company,	8 51
Glenwood Furnishing Company, The,	325 60
Globe Gas Light Company,	222 00
Globe Newspaper Company, The,	521 70
Globe Stereotype Company,	74 00
Globe Street Railway Company,	2,404 26
Globe Worsted Mills,	473 60
Globe Yarn Mills,	963 48
Gloucester Co-operative Association,	23 53
Gloucester Gas Light Company,	947 20
Gloucester Isinglass and Glue Company,	169 01
Gloucester Lighterage Company, The,	158 36
Gloucester Net and Twine Company,	74 00
Gloucester Safe Deposit and Trust Company,	1,480 00
Gloucester Street Railway Company,	1,287 60
Gloucester Tow Boat Company, The,	53 28
Gloucester Water Supply Company,	2,871 20
Goepper Brothers Company,	59 20
Goetz Silk Manufacturing Company,	340 40
Golden Rule Company, The,	22 20
Gould & Cutler Corporation,	592 00
Gowdy & Remington Shoe Company,	444 00
Granby Co-operative Creamery Association,	31 82
Granite Railway Company,	841 75
Granite Shoe Company,	296 00
Grant-Sanger Confectionery Company,	72 52
Grant Yarn Company,	155 40
Graton & Knight Manufacturing Company,	2,449 40
Great Barrington Coal Company,	88 80
Great Barrington Electric Light Company,	109 52
Greenfield Electric Light and Power Co.,	44 40
Greenfield Gas Light Company,	118 40
Griffith, Axtell & Cady Company,	74 00
Grinnell Manufacturing Corporation,	4,537 68
Grip Machinery Company,	7 40
Griswoldville Manufacturing Company,	299 33
Gurney Hot Water Heater Company,	777 00
H. A. Lothrop Manufacturing Co., The,	17 76
H. B Smith Company, The,	2,337 66
H. G. Jordan & Company, Incorporated,	2,027 60
H. H. Mayhew Company,	97 68

ORPORATION TAX — *Continued.*

ufacturing Company,	$392 20
othing Company,	592 00
npany,	355 20
ano Manufacturing Co.,	1,554 00
Manufacturing Company,	244 20
ompany,	489 88
ative Association,	33 52
and Corundum Company,	1,032 44
Paper and Card Company,	418 84
d Chemical Company,	225 99
Company,	1,522 32
Company,	1,522 92
r Company,	1,494 80
Weir Company,	17 76
Publishing Company,	86 58
ing Company, The,	17 76
& Harrington (Incorpor'd),	1,880 34
s (Incorporated),	296 00
Company,	421 06
ht Company,	264 18
Company, The,	44 40
ompany, The,	399 60
Toboggan Company, The,	88 80
posit and Trust Company,	2,752 80
ufacturing Company, The,	1,110 00
Company,	407 00
& Sons Piano Company,	947 20
gton Company,	133 20
undry Company,	45 88
ting Company, The,	296 00
d Shoe Company,	1,157 36
y Company,	939 80
	236 43
Railway Company,	62 16
he,	173 90
e Company,	62 90
ssociation,	23 31
Company,	923 52
ative Creamery Associa'n,	27 01
Vose Company,	2,261 81
d Whitney Company,	1,258 00
Company,	49 95
Company,	12 58
and Cold Storage Co.,	221 26
ectric Company, The,	947 20
ield Railroad Company,	1,273 24
npany, The,	88 80
d Paper Company, The,	740 00
Wood Company,	97 68
Company,	744 73
Fire Insurance Company,	1,351 09
ompany,	2,527 98
ompany,	19 24

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Holyoke Street Railway Company,	$3,263 99
Holyoke Warp Company,	170 79
Holyoke Water Power Company,	532 80
Home Newspaper Publishing Company,	13 32
Hook and Hastings Company, The,	864 32
Hoosac Tunnel & Wilmington Railroad Co.,	123 75
Hoosac Valley Street Railway Company,	139 12
Hopedale Elastic Goods Company,	1,119 62
Hopedale Machine Company,	2,935 95
Hopedale Machine Screw Company,	1,451 88
Horn and Supply Company, The,	136 16
Horn Pond Branch Railroad Company,	29 60
Horton Akerley Company, The,	148 00
Howard Manufacturing Company,	247 16
Howe Lumber Company, The,	712 76
Huber Printing Press Company,	222 00
Hubley Manufacturing and Supply Co.,	22 20
Hunt Manufacturing Company,	185 00
Hunt-Spiller Manufacturing Company,	22 20
Hurlburt Paper Manufacturing Company,	209 33
Hyannisport Hotel Company,	30 34
Hyde Manufacturing Company,	71 04
Hyde Park Water Company,	596 81
Ice Bait and Fish Company, The,	37 00
India Alkali Works,	287 12
India Drug Company,	74 00
Indian Orchard Company,	38 18
Industrial Co-operative Association,	49 58
International Trust Company,	15,482 06
Investor Publishing Company,	148 00
Investor's Security Company of Boston, The,	37 00
Ipswich Building Association,	29 60
Ipswich Co-operative Creamery Co, The,	11 84
Ipswich Mills,	1,819 66
J. A. Cummings Printing Company,	91 76
J. B. Parker Machine Company,	266 40
J. C. Ayer Company,	3,821 36
J. E. Wesson Shoe Company,	444 00
J F. Bumstead Company, The,	296 00
J. G. Bridge Company,	148 00
J. G. Phinney Counter Company,	1,698 30
J. H. Conant Company,	77 70
J. H. Cunningham Company,	740 00
J. H. Horne & Sons Company, The,	740 00
J. H. Lockey Piano Case Company,	182 78
J. H. Rogers Carriage Company,	296 00
J. J. Warren Company,	303 40
J. L. & T. D. Peck Manufacturing Company,	136 16
J. N. Pike Company,	222 00
J. S. Carr Company,	192 40
J. S. Nelson & Son Shoe Company,	374 44
J. S. Turner Company, The,	763 68
J. Stevens Arms & Tool Company, The,	335 22

CORPORATION TAX — *Continued.*

ufacturing Company,	$153 55
ons Company,	325 60
mpany,	532 80
hell Roll Corporation,	93 24
s Light Company,	1,858 88
aper Company,	109 52
oiler Works Company,	81 40
ompany,	296 00
les Company,	444 00
ng Company,	444 00
turing Corporation,	127 14
uring Company, The,	25 90
ufacturing Company, The,	444 00
npany,	178 16
Moulding Company,	88 80
s Company,	1,480 00
Son, Building Moving Co.,	199 80
Manufacturing Co., The,	150 96
Sons, Incorporated,	370 00
& Son Company,	3,655 60
rms Company,	1,942 50
Company, Corporation,	2,960 00
rp Company,	612 27
nufacturing Company,	44 40
lery Company,	74 00
ompany, The,	170 20
pany,	2,220 00
Son Corporation,	1,387 50
Company,	222 00
per Company,	888 00
pany,	66 60
Company,	33 30
Company,	65 12
Company, The,	444 00
pany,	2,183 00
ran Manufacturing Co.,	244 20
Company,	536 35
& Company,	1,036 00
Company, The,	6 29
Company,	148 00
d Machine Company,	561 66
Company,	2,229 17
or Co-operative Boot and on,	49 50
Company,	148 00
Company,	325 60
n Fish Company,	74 00
Works,	8,249 52
r Company,	13 79
Company,	18 50
nufacturing Company, The,	111 00
nufacturing Company,	534 42
umery Company,	74 00

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Lake Williams Ice Company, The,	$113 22
Lambeth Rope Company,	876 90
Lancaster Manufacturing Company,	140 45
Lancaster Mills,	2,231 76
Lanes Cove Pier Company,	29 15
Lanesville Granite Company,	202 76
Lang & Jacobs Company,	74 00
Langdon Mitre Box Company,	65 86
Laurel Lake Mills,	29 60
Lawrence Gas Company,	2,461 24
Lawrence Improvement Company,	155 40
Lawrence Lumber Company,	710 40
Leavitt Machine Company, The,	74 00
Lenox Water Company,	233 84
Leominster Coal Company,	125 80
Leominster Gas Light Company,	148 00
Leominster Shirt Company,	806 60
Leominster Worsted Company,	76 96
Lewis J. Bird Company,	74 00
Lexington Gas Light Company,	11 64
Lexington Print Works, The,	66 60
Lexington Water Company,	537 24
Library Bureau,	740 00
Linden Paper Company, The,	349 28
Litchfield Shuttle Company, The,	225 87
Loring & Blake Organ Company,	520 96
Lovell Arms & Cycle Company,	74 00
Lovett, Hart & Phipps Company,	592 00
Low Art Tile Company, The,	1,561 40
Lowell & Andover Railroad Company,	15,714 93
Lowell & Suburban Street Railway Co.,	4,508 45
Lowell Co-operative Association Society of Industry,	123 80
Lowell Courier Publishing Company, The,	74 00
Lowell Electric Light Corporation, The,	1,326 37
Lowell Gas Light Company,	2,674 50
Lowell Hosiery Company,	425 05
Lowell, Larwence & Haverhill Street Railway Company.	13,219 73
Lowell Machine Shop,	1,478 22
Lowell Trust Company,	1,942 50
Lowell Waste Company,	308 58
Ludlow Cordage Company,	1,036 00
Ludlow Manufacturing Company,	2,179 07
Lyman Mills,	429 20
Lyman Smith's Sons Company,	1,344 58
Lynn & Boston Railroad Company,	11,409 32
Lynn Box Company,	162 80
Lynn Gas and Electric Company,	1,457 80
Lynn Safe Deposit and Trust Company,	1,554 00
Lyons & Alexander Company,	133 20
Lyons Granite Company,	34 04
M. E. Shattuck Cigar and Tobacco Company,	222 00

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

M. M. Rhodes & Sons Company,	$236 80
M. Strickland, Incorporated,	199 80
Magee Furnace Company,	2,936 32
Malden and Melrose Gas Light Company,	636 40
Malden Electric Company, The,	148 00
Malden News Company, The,	69 56
Mansfield Co-operative Furnace Company,	14 06
Manufacturers' Engineering Company,	74 00
Marblehead Gas and Electric Light Co,	119 88
Marblehead Water Company,	121 36
Marlboro' Awl and Needle Company,	75 48
Marlborough Gas Light Company,	121 87
Marston & Converse Company,	382 58
Mason & Hamblin Organ and Piano Co.,	5,268 80
Mason Machine Works,	1,154 40
Mason Regulator Company,	199 80
Massachusetts Cremation Society, The,	156 93
Massachusetts Loan and Trust Company,	15,540 00
Massachusetts Manufacturing and Electrical Supply Company,	51 06
Massachusetts Mohair Plush Company,	444 00
Massachusetts Mutual Fire Insurance Co.,	1,083 36
Massachusetts Publishing Company, The,	37 00
Massachusetts Screw Company,	59 20
Massachusetts Title Insurance Company,	560 46
Massachusetts Wire Company,	185 00
Massasoit Clothing Company,	88 80
Massasoit Manufacturing Company,	371 77
Massasoit Paper Manufacturing Company,	2,460 64
Masten & Wells Fireworks Manuf'g Co.,	148 00
Mattapan Deposit and Trust Company,	1,480 00
Matthews Manufacturing Company,	59 20
Mawhinney Last Company,	195 36
Maynard-Gough Company, The,	54 76
Mayo Meat Company,	222 00
McCarthy, Sheehy & Kendrick Company,	251 60
McCloud, Crane & Minter Company,	51 80
McDonald & Gill Company, The,	370 00
Mechanics' Iron Foundry Company,	389 24
Medford Manufacturing Company, The,	341 88
Mercantile Fire and Marine Insurance Co.,	3,100 60
Mercantile Law Company,	29 60
Mercantile Loan and Trust Company,	3,700 00
Merchant Box and Cooperage Company,	723 72
Merchants' Steam Lighter Company.	96 20
Merrick Lumber Company,	634 77
Merrick Thread Company,	2,311 02
Merrimac Chemical Company,	1,096 08
Merrimac Clothing Company, The,	370 00
Merrimac Hat Company,	641 58
Merrimac River Towing Company,	518 00
Merrimac Valley Steamboat Company,	399 60
Merry Mount Granite Company,	165 76

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Methuen Company,	$102 86
Metropolitan Steamship Company,	7,400 00
Metropolitan Stock Exchange,	2,220 00
Middleby Oven Company,	74 00
Middlesex Aqueduct Company,	54 76
Middlesex Company,	2,727 49
Middlesex Leather Company,	592 00
Middlesex Newspaper Company,	25 16
Middlesex Safe Deposit and Trust Company,	284 60
Milford & Hopedale Street Railway Co,	133 20
Milford & Woonsocket Railroad Company,	585 78
Milford, Franklin & Providence R.R. Co.,	740 00
Milford Gas Light Company,	638 99
Milford Shoe Company,	788 84
Milford Water Company,	1,820 62
Millay Last Company,	118 40
Miller Brothers & Company Corporation,	592 00
Millers Falls Company,	1,791 91
Millis River Manufacturing Company,	42 18
Milton Bradley Company,	819 92
Milton Water Company,	559 44
Mittineague Paper Company,	59 20
Monarch Rubber Company, The,	131 72
Monroe Carter Company,	74 00
Monroe Meat Company,	532 80
Montague City Rod Company,	425 50
Montague Paper Company,	1,289 45
Monte Pio Co-operative Association,	99 01
Montello Co-operative Shoe Company,	37 00
Monument Mills,	2,706 84
Morgan Construction Company,	201 28
Morgan Envelope Company,	2,294 00
Morgan Spring Company,	244 20
Morrill Leather Company,	444 00
Morse Twist Drill Machine Company,	15,184 80
Mount Hope Iron Company,	398 86
Mount Tom Sulphite Pulp Company,	367 04
Mount Washington Glass Company,	378 88
Mrs. C. H. King Company,	177 60
Mudge Shoe Company,	740 00
Murdock Parlor Grate Company,	584 60
Mutual District Messenger Co. of Boston,	333 00
N. D. Dodge & Bliss Company,	227 18
N. Ward Company,	463 24
Nantasket Beach Steamboat Company,	2,194 14
Nashawannuck Manufacturing Company,	2,769 82
Nashua & Lowell Railroad Corporation,	14,508 76
Natick & Cochituate Street Railway Co.,	395 16
Natick Electric Street Railway Company,	784 40
Natick Gas Light Company,	11 84
Natick Protective Union,	115 44
National Construction Company,	229 40
National Manufacturing Company, The,	688 20

CORPORATION TAX — *Continued.*

National Needle Company,	$540 20
National Roller Chafe Iron Company,	29 60
National Shoe and Leather Exchange, The,	111 00
Nemasket Mills,	827 32
Neograph Publishing Company,	74 00
Neptune Fire and Marine Insurance Co.,	2,886 00
Neverslip Horseshoe Company, The,	57 72
New Bedford Copper Company,	1,755 28
New Bedford Cordage Company,	65 12
New Bedford Gas and Edison Light Co.,	1,628 00
New Bedford Improved Gold Cure Co., Incorporated,	22 20
New Bedford Manufacturing Company,	3,134 64
New Bedford, Martha's Vineyard and Nantucket Steamboat Company,	1,439 37
New Bedford Safe Deposit and Trust Co.,	910 20
New Bedford Steam Coasting Corporation,	1,110 00
New Bedford Street Transportation Co.,	313 76
New Boston Aqueduct Company,	37 00
New Boston Music Hall,	947 20
New England and Savannah Steamship Co.,	2,024 64
New England Awl and Needle Company,	112 11
New England Despatch Company,	111 00
New England Dredging Company,	769 60
New England Felt Roofing Works,	1,302 40
New England Fibre Company, The,	185 88
New England Morocco Works,	51 80
New England Publishing Company,	277 50
New England Rattan Company,	106 56
New England Shoe Manufacturing Co.,	74 00
New England Telegraph Company,	153 20
New England Telephone and Telegraph Co.,	67,390 42
New England Trust Company,	39,027 59
New Haven and Northampton Company,	4,283 54
New Home Sewing Machine Company,	18,283 77
New London Northern Railroad Company,	17,655 37
New Process Twist Drill Company,	262 84
New York & Boston Despatch Express Co.,	1,480 00
New York, New Haven & Hartford Railroad,	16,238 85
Newbury Stable Company,	73 88
Newburyport & Amesbury Horse R.R. Co.,	180 56
Newburyport Car Manufacturing Company,	347 80
Newburyport Gas and Electric Company,	145 04
Newburyport Herald Company, The,	15 00
Newburyport Shoe Company,	828 80
Newburyport Water Company,	3,359 60
Newell Brothers Manufacturing Co., The,	646 76
Newport Transfer Express Company,	44 40
Newton & Boston Street Railway Company,	103 60
Newton & Watertown Gas Light Company,	22 94
Newton Machine Company,	74 00
Newton Paper Company,	89 83
Newton Street Railway Company,	643 80

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Newtonville & Watertown Street Railway Company,	$370 00
Nickerson & Mayo Company,	20 72
Nonantum Worsted Company,	3,073 22
Nonotuck Silk Company,	8,951 04
Norfolk Suburban Street Railway Company,	838 79
Norfolk Woolen Company,	384 50
Norman Paper Company,	90 42
North Adams Gas Light Company,	185 00
North Adams Manufacturing Company,	1,295 74
North American Insurance Company,	522 44
North Andover Mills,	220 52
North Attleboro' Gas Light Company,	551 15
North Brookfield Railroad Company,	170 20
North Dighton Co-operative Stove Co.,	65 12
North End Street Railway Company,	895 40
North Truro Cold Storage Company,	18 52
North Woburn Street Railroad Company,	195 36
Northampton Cutlery Company,	728 16
Northampton Emery Wheel Company,	1,461 35
Northampton Gas Light Company.	75 48
Northampton Paper Box Company,	148 00
Northampton Street Railway Company,	1,203 24
Northfield Co-operative Creamery Ass'n,	23 23
Norton Emery Wheel Company,	1,044 88
Norton Iron Company,	170 20
Norwich & Worcester Railroad Company,	14,191 74
Norwood Gas Light Company,	14 80
Novelty Paper Box Company,	51 80
O. D. Pillsbury Company,	29 60
O. T. Rogers Granite Company,	24 42
Odd Fellows Hall Association,	319 01
Odorless Excavating Company, The,	60 10
Old Berkshire Mills Company,	465 22
Old Colony Railroad Company,	290,511 37
Old Colony Steamboat Company,	39,060 16
Old Colony Trust Company,	23,347 00
Old Corner Wall Paper Company,	233 10
Oliver Ames & Sons Corporation,	3,344 17
Oliver Ditson Company,	4,417 80
Olmstead & Tuttle Company,	660 22
Orange Electric Light Company,	303 77
Orange Furniture Company,	103 60
Orange Water Works,	147 26
Otis Company,	2,644 50
P. H. Carpenter Company, The,	74 00
P. P. Emory Manufacturing Company,	281 20
Paige, Carpenter, Colburn Company,	444 00
Pairpoint Manufacturing Company, The,	4,984 64
Palmer Water Company,	140 60
Parà Rubber Shoe Company,	48 84
Parkhill Manufacturing Company,	1,615 42
Parlor Pride Manufacturing Company, The,	533 74

CORPORATION TAX — *Continued.*

Parmenter Manufacturing Company,	$723 20
Parsons Paper Company,	3,466 45
Peabody-Whitney Company,	592 00
Peirce & Winn Company,	49 28
People's Co-operative Association,	15 31
People's Steamboat Company,	222 00
People's Store Company, The,	74 00
People's Street Railway Company,	82 88
Pettee Machine Works,	236 06
Phelps Publishing Company,	44 40
Phenix Plate Company, The,	261 96
Phenix Printing Company,	37 00
Phillips Manufacturing Company, The,	427 72
Phœnix Rattan Company, The,	88 80
Pierce Hardware Company, The,	370 00
Pigeon Cove Co-operative Association, The,	22 20
Pigeon Hill Granite Company,	83 47
Pinkham & Willis Company,	735 56
Pittsfield & North Adams R.R. Corporation,	7,516 92
Pittsfield Coal Gas Company,	250 86
Pittsfield Electric Street Railway Company,	503 20
Pittsfield Manufacturing Company, The,	114 70
Plymouth & Kingston Street Railway Co,	527 62
Plymouth Cordage Company,	3,626 00
Plymouth County Co-operative Creamery Co.,	11 84
Plymouth County Safe Deposit and Trust Co.,	481 00
Plymouth Foundry Company,	358 16
Plymouth Mills,	305 62
Plymouth Preserving Company,	33 30
Plymouth Steamboat Company,	74 00
Plymouth Woollen and Cotton Factory,	9 99
Postal Telegraph Cable Company,	1,047 05
Potter Drug and Chemical Company,	2,245 16
Powell Planer Company, The,	29 60
Powow Hill Water Company,	695 60
Prang Educational Company, The,	666 00
Pranker Manufacturing Company,	162 80
Presbrey Stove Lining Company,	238 28
Prescott Insurance Company,	1,628 00
Progressive Co-operative Association,	74 00
Prospect Worsted Mills,	1,058 20
Prout Brothers' Granite Company,	22 20
Prouty Wire Company,	56 98
Providence & Springfield Railroad Co,	442 97
Providence & Worcester Railroad Company,	64,113 71
Providence Telephone Company of Mass.,	222 00
Providence, Webster & Springfield R.R. Co.,	344 84
Puritan Manufacturing Company,	134 68
Putnam & Sprague Company,	592 00
Putnam Machine Company,	1,966 92
Putnam Nail Company,	2,840 12
Pyro-Febrin Company, The,	17 76
Quincy & Boston Street Railway Company,	640 24

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Quincy and Nantasket Steamboat Company,	$85 24
Quincy Electric Light and Power Company,	561 14
Quincy Market Cold Storage Company,	512 08
Quincy Street Railway Company,	495 50
Quinsigamond Lake Steamboat Company,	34 18
R. A. McWhirr Company, The,	888 00
R H. Smith Manufacturing Company,	93 98
Randolph Power Company, The,	4 73
Rays Woolen Company,	2,463 46
Reading Rubber Manufacturing Company,	461 76
Real Estate Exchange and Auction Board,	37 00
Recording Instrument Company,	88 80
Reed & Barton Corporation,	5,328 00
Revere Copper Company,	1,413 40
Revere Rubber Company,	9,600 02
Revere Water Company,	399 60
Reversible Collar Company,	1,986 16
Rhode Island & Massachusetts Railroad Co.,	1,480 00
Rice & Griffin Manufacturing Company,	73 79
Rice & Lockwood Lumber Company,	407 00
Rice Kendall Company, The,	2,220 00
Richard Briggs Company,	1,776 00
Richardson Manufacturing Company,	3,600 84
Richardson Piano Case Company,	149 48
Ridgeway Furnace Company,	155 40
Ripley Howland Manufacturing Company,	1,966 92
Riverdale Mills, The,	786 62
Riverside Co-operative Ass'n of Maynard,	22 34
Riverside Paper Company,	580 90
Riverside Water Company,	22 20
Robbins Anchor Tripper Company,	7 40
Robbins Kellogg Company,	592 00
Roberts Iron Works Company,	236 80
Rockland & Abington Street Railway Co.,	1,027 20
Rockland Company,	568 32
Rodney Hunt Machine Company,	1,134 42
Rogers Osgood Hat Company,	148 00
Roland T. Oakes Company, The,	118 40
Roxbury Carpet Company,	12,553 36
Roxbury Stone Company, The,	92 50
Royal Manufacturing Company, The,	148 00
Royce Laundry Company, The,	104 78
Rubber Footwear Company, The,	74 00
Ruddy Thread Company, The,	458 80
Russell Paper Company,	296 00
Russia Cement Company,	444 00
Rust & Richardson Drug Company,	888 00
S. A. Freeman Company,	74 00
S A. Woods Machine Company,	2,311 76
S. Blaisdell, Jr., Company,	74 00
S. H. Howe Shoe Company, The,	1,416 36
S. M. Howes Company, The,	355 20
S. N. & C. Russell Manufacturing Company,	249 38

CORPORATION TAX — *Continued.*

S. R. Niles Advertising Agency,	$444 00
S. S. Pierce Company,	9,368 40
S. W. Card Manufacturing Company,	172 98
S. Worthington Paper Company,	296 00
Salem & South Danvers Oil Company,	102 12
Salem, Beverly & Danvers Tow Boat Co.,	29 00
Salem Lead Company,	44 40
Salem Marine Insurance Company,	177 60
Salisbury Beach Plank Road Company,	35 52
Samson Cordage Works,	208 42
Samuel Ward Company,	488 40
Samuel Winslow Skate Manufacturing Co.,	31 08
Sanders & Barrows Clothing Company,	740 00
Sander Musical Instrument Company,	74 00
Sanford Sawtelle Company,	148 00
Sawyer Leather Machinery Company, The,	118 40
Sawyer Spindle Company,	1,924 00
Saxonville Mills,	9,385 27
Scandia Co-operative Grocery Company,	72 52
Scandinavian Co-operative Drug Company,	61 05
Scandinavian Co-operative Grocery Union,	88 80
Sea View Hotel & Wharf Company,	55 50
Security Safe Deposit and Trust Company,	2,966 14
Security Safe Deposit Company,	2,960 00
Sewing Machine Supplies Company,	592 00
Seymour Knapp-Warren Company,	75 11
Shady Hill Nursery Company,	444 00
Shapleigh Coffee Company,	1,036 00
Shaw Stocking Company,	2,538 79
Shreve, Crump & Low Company,	4,610 20
Silver Grill Café Company of Boston,	30 04
Silver Lake Company,	1,106 30
Simonds Manufacturing Company,	762 20
Simonds Rolling Machine Company,	1,756 90
Skillings, Whitney & Barnes Lumber Co.,	14,711 20
Slater Woollen Company,	4,582 47
Smith & Anthony Company,	2,634 40
Smith and Dove Manufacturing Company,	5,505 23
Smith & Stoughton Corporation,	296 00
Smith & White Manufacturing Company,	118 40
Smith Carleton Iron Company,	888 00
Smith-Foster Shoe Company,	20 72
Smith-Green Company, The,	291 56
Smith Heating and Ventilating Company,	370 00
Smith McCusker Company,	296 00
Smith Paper Company,	213 86
Somerville Electric Light Company, The,	614 20
Somerville Horse Railroad Company,	2,717 28
Somerville Journal Company,	56 24
Somerville Union Hall Company,	14 80
Soule Piano and Organ Investment Co.,	414 40
South Boston Gas Light Company,	146 52
South Hadley Falls Electric Light Company,	37 00

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

South Reading Mech. and Agricultural Inst.,	$444 00
South Truro Fish Weir Company,	63 64
Southbridge Gas and Electric Company,	293 04
Southbridge Optical Company,	179 08
Southbridge, Sturbridge & Brookfield Railroad Company,	435 78
Southbridge Water Supply Company,	452 88
Southern Mass. Telephone Company, The,	3,443 96
Southworth Company,	677 84
Sovereigns Co-operative Association of Webster, Mass.,	56 31
Spaulding Brothers Company, The,	14 28
Spiers Manufacturing Company,	104 34
Spencer Gas Company, The,	16 28
Spencer Wire Company,	719 28
Springfield Coil Boiler Company,	143 56
Springfield Door, Sash and Blind Company,	296 00
Springfield Drop Forging Company,	22 20
Springfield Fire and Marine Insurance Co,	22,530 04
Springfield Foundry Company,	22 20
Springfield Glazed Paper Company,	133 20
Springfield Knitting Company,	210 90
Springfield Lumber Company,	143 56
Springfield Planing and Moulding Mill Co.,	65 41
Springfield Safe Deposit and Trust Co.,	5,106 00
Springfield Street Railway Company,	15,870 78
Springfield Waste Company,	300 14
Spy Publishing Company,	370 00
St. Regis Leather Company, The,	222 00
Standard Brick Company, The,	74 00
Standard Button Company,	111 00
Standard Cloth Meter Company,	75 48
Standard Clothing Company, The,	7,400 00
Standard Fertilizer Company,	74 00
Standard Furniture Company, The,	299 70
Standard Horse Shoe Company,	255 30
Standard Oil-Cloth Company,	557 96
Standard Publishing Company,	22 20
Standard Rubber Corporation,	368 52
Standard Whip Company,	431 67
Stanley Electric Manufacturing Co, The,	2,257 00
Staples Coal Company,	2,635 88
Star Belting Company,	592 00
Star Brass Manufacturing Company,	321 16
Star Foundry Company,	343 36
State Safe Deposit Company,	111 00
State Street Exchange,	4,736 00
State Street Safe Deposit and Trust Co.,	4,642 76
Steimer and Moore Manufacturing Co,	275 28
Stevens Linen Works,	5,837 86
Stickney & Poor Spice Company,	1,521 44
Stirling Mills,	1,439 59
Stockbridge & Pittsfield Railroad Company,	9,620 22

CORPORATION TAX — *Continued.*

Stockbridge Water Company,	$210 90
Stone & Downer Company,	296 00
Stony Brook Railroad Corporation,	6,827 61
Stoughton Gas and Electric Company,	37 00
Stoughton Rubber Company,	1,002 70
Stratton Brothers Company,	370 00
Sturtevant & Haley Beef Supply Company,	1,480 00
Suffolk Brewing Company,	378 88
Suffolk Company,	133 20
Suffolk Storage Warehouse Company,	103 60
Sun Printing Company, The,	35 15
Sunderland Water Company,	14 65
Suspension Transportation Company,	148 00
Sutton Manufacturing Company,	237 91
Swansea Dye Works,	31 08
Swedish Publishing Company, The,	63 64
Swift River Company,	1,697 56
T. A. Peterson Company,	74 00
T. Dexter Johnson Company,	96 20
T. E. Rich Company,	37 00
T. F. Little Oil Company,	90 28
T. Martin & Brother Manufacturing Co.,	2,940 76
T Wharf Fish Market Corporation,	199 80
Taber Art Company, The,	2,294 00
Taber Organ Company,	240 50
Talbot Dyewood and Chemical Company,	463 24
Talbot Mills,	1,901 06
Tarr & Wonson, Limited,	1,398 60
Taunton Brick Company,	112 48
Taunton Copper Manufacturing Company,	942 76
Taunton Crucible Company,	202 76
Taunton Electric Lighting Company,	296 00
Taunton Gas Light Company,	563 88
Taunton Herald Company,	37 00
Taunton Oil Cloth Company,	740 00
Taunton Street Railway Company,	873 20
Taylor & Tapley Manufacturing Company,	44 40
Taylor Manufacturing Company,	99 90
Teeling Baking Company, The,	74 00
Telegram Newspaper Company, The,	122 84
Thayer Woolen Company,	370 00
Thomas Dalby Company,	407 00
Thomas G. Plant Company,	2,220 00
Thomas W. Emerson Company,	370 00
Thompson Hardware Company,	444 00
Thorndike Company,	2,769 58
Thorndike Manufacturing Company,	195 95
Thorp & Martin Company,	399 60
Tileston & Hollingsworth Company,	1,043 40
Torrey & Bentley Company, The,	832 50
Towle Manufacturing Company,	3,404 00
Towne Fuller Company, The,	518 00
Traders Co-operative Union,	30 14

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Treat Hardware and Supply Company,	$888 00
Tropical Cocoanut Company,	118 40
Troy Granite Company,	63 27
Tubular Rivet and Stud Company,	1,560 29
Turner & Kimball Cabinet Company,	155 40
Turners Falls Company,	665 26
Turners Falls Lumber Company,	194 25
Turners Falls Paper Company,	276 76
Tyer Rubber Company,	528 36
Underhay Oil Company,	740 00
Underhill Warming and Ventilating Co.,	148 00
Union Belt Company,	639 36
Union Building Association,	38 48
Union Button Sewing Machine Company,	37 00
Union Company,	76 22
Union Cotton Ginning Company,	37 00
Union Cotton Manufacturing Company,	552 04
Union Cycle Manufacturing Company,	399 60
Union Electric Light Company,	65 12
Union Freight Railroad Company,	999 00
Union Furniture Company,	67 34
Union Glue Company, The,	59 20
Union Ice Company,	662 07
Union Machine Company,	466 20
Union Street Railway Company, The,	3,574 49
Union Water Meter Company,	28 12
United Electric Light Company,	790 32
United States Envelope Machine Company,	13 32
United States Tubular Bell Company, The,	266 40
Upton Felting Mills, The,	32 56
Upton Manufacturing Company,	35 52
Uxbridge & Northbridge Electric Company,	54 46
Uxbridge Cotton Mills,	128 02
V. W. Crowson Waste Company,	42 92
Vermont & Massachusetts Railroad Co.,	61,772 68
Vineyard Haven Marine Railway Company,	14 20
Vineyard Haven Water Company,	32 41
Vineyard Haven Wharf Company,	78 14
Voorhees Electric Company,	74 00
W. C. Lewis Shoe Company,	236 80
W. C. Packard Furniture and Carpet Co.,	444 00
W. D. Wilmarth & Company, Corporation,	384 80
W. F. Adams Company,	207 20
W. H. Doble Company,	207 20
W. H. Hill Envelope Company,	372 96
W. H. Wilmarth & Company, Corporation,	888 00
W. J. Boynton Baking Company,	124 32
W. L. Douglass Shoe Company,	2,187 44
W. S. Reed Toy Company,	236 06
Wachusett Mills,	48 84
Wachusett Shirt Company,	888 00
Wade & Reed Company,	1,480 00
Wadsworth, Howland & Co., Incorporated,	2,523 40

CORPORATION TAX — *Continued.*

Wainwright Manufacturing Co. of Mass.,	$91 76
Wakefield Rattan Company,	12,846 10
Wakefield Water Company,	389 98
Walker & Pratt Manufacturing Company,	1,896 62
Walker Stetson Sawyer Company,	2,960 00
Walter M. Lowney Company, The,	3,330 00
Waltham Emery Wheel Company,	294 52
Walworth Construction and Supply Co.,	466 20
Walworth Manufacturing Company,	5,690 60
Wannacomet Water Company,	108 04
Wanoosnoc Power Company,	140 60
Ware Electric Company,	81 40
Ware Lumber Company,	25 90
Ware Pratt Company,	1,628 00
Ware River Railroad Company,	19,274 41
Warner Manufacturing Company, The,	170 20
Warren Boot and Shoe Company, The,	1,850 00
Warren Soap Manufacturing Company, The,	654 16
Warren Thread Company,	148 00
Washacum Pottery Company, The,	19 24
Washburn & Garfield Manufacturing Co,	301 92
Washburn & Moen Manufacturing Co,	12,227 76
Washington Mills Emery Manufacturing Co.,	263 44
Wason Manufacturing Company,	1,958 04
Waterhouse, Shannon & Munroe, Incorp.,	370 00
Waterman Clothing Company,	148 00
Watertown Water Supply Company,	643 80
Webster Electric Company, The,	62 16
Weeden Manufacturing Corporation,	136 16
Weeks & Potter Company,	2,871 20
Weir Stove Company,	1,203 09
Wellesley Co-operative Creamery Ass'n,	9 99
Wellfleet Marine Insurance Company,	1,036 00
West Boylston Manufacturing Co., The,	946 68
Watertown Machine Company,	25 16
West End Street Railway Company,	173,725 16
West Stockbridge Railroad Corporation,	293 04
West Warren Co-operative Association,	47 21
Western Union Telegraph Company,	18,435 84
Westfield Brick Company,	30 31
Westfield Cigar Company,	140 60
Westfield Heating and Plumbing Co.,	14 80
Weymouth and Braintree Publishing Co.,	12 95
Weymouth Steam-face Granite Company,	205 72
Weymouth Shoe Supply Company, The,	74 00
Wheeler Express Company,	118 40
Wheeler Reflector Company,	481 00
Wheelman Company, The,	92 50
Whitcomb Envelope Company, The,	631 96
White & Bagley Company, The,	44 40
White Son Company,	1,387 50
Whitin Machine Works,	4,446 73
Whiting Paper Company,	3,221 96

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Whitman Co-operative Store, The,	$24 71
Whitman Street Railway Company, The,	592 00
Whitmore Manufacturing Company, The,	462 50
Whitney Reed Chair Company,	438 08
Whittendon Manufacturing Company,	1,036 00
Whittier Cotton Mills,	157 32
Whittier Machine Company,	464 72
Wickersham Quoin Company,	24 05
Wilbraham Woolen Company, The,	115 07
Wiley & Russell Manufacturing Company,	1,879 23
William G. Bell Company, The,	148 00
William H. Burns Company,	1,639 84
William H. Raymond Grocery Company,	1,465 20
Wm. Mason Manufacturing Company,	290 08
William S. Hills Company,	444 00
William Skinner Manufacturing Company,	218 89
Williams Manufacturing Company, The,	1,025 64
Williams Table and Lumber Company, The,	202 76
Williamsburg Co-operative Creamery Ass'n,	7 40
Williamstown Gas Company,	24 42
Williston & Knight Company,	797 72
Winchendon Electric Light and Power Co.,	88 80
Winchester Furniture Company, The,	88 80
Winnisimmet Company,	2,524 88
Winnisimmet Railroad Company,	814 00
Witherell Shoe Company,	28 12
Woburn Gas Light Company,	46 17
Wollaston Foundry Company,	112 48
Worcester & Millbury Street Railway Co.,	1,438 78
Worcester & Shrewsbury Street Railway Co.,	148 00
Worcester Bleach and Dye Works Company,	29 60
Worcester Cholesterine Company,	37 00
Worcester Coal Company,	321 16
Worcester Consolidated Street Railway Co.,	12,818 28
Worcester Construction Company, The,	273 80
Worcester Corset Company, The,	2,712 84
Worcester Counter Company,	488 40
Worcester Dry Goods Company, The,	29 60
Worcester Envelope Company,	377 40
Worcester Excursion Car Company, The,	165 76
Worcester Fire Appliance Company, The,	44 40
Worcester Gas Light Company,	2,000 96
Worcester, Leicester & Spencer Street Railway Company,	4,223 66
Worcester, Nashua & Rochester Railroad Co.,	18,635 00
Worcester Reed Chair Company,	99 90
Worcester Safe Deposit and Trust Company,	3,401 04
Worcester Thread Company,	307 84
Worcester Wire Company,	211 64
Worcester Woolen Mill Company, The,	634 92
Workingmens Loan Association,	1,204 12
Woronoco Park Association,	39 22
Woronoco Street Railway Company,	151 70

CORPORATION TAX — *Continued.*

Company,	$82 88	
bric Company, The,	74 00	
Wire Cloth Company,	239 76	
Printing Company,	414 40	
cturing Company,	745 18	
		$3,387,560 36

ved on Account of 1893 and previous Years.

ne Company,	$1,025 10	
rinting Company,	94 86	
ctionery Company,	38 25	
shing Company,	107 10	
Company,	30 60	
ead Company,	125 46	
vator Publishing Company,	153 00	
Hardware Company,	841 50	
Piano Company,	918 00	
and Granite Company,	134 64	
cial Ice Company,	160 65	
scent Lamp Company,	137 70	
Company,	22 95	
ompany,	1,071 00	
er Company,	168 30	
ing Company,	73 44	
ompany,	1,582 02	
Company,	110 16	
k Company,	116 28	
acturing Company,	19 13	
ghan Company,	535 50	
Express Company,	344 25	
s Despatch Company,	61 20	
ery Company,	183 60	
utter and Press Company,	367 20	
nber Company,	420 75	
nd Chemical Company,	76 50	
Wheel Company,	9 56	
Jewelry Company,	122 40	
npany,	153 00	
eam Stone Company,	153 00	
treet Railway Company,	100 00	
Manufacturing Company,	229 50	
rniture Company,	61 20	
n Company,	175 95	
Company,	114 75	
te Company,	459 00	
Printer Company,	76 50	
and Binding Company,	137 70	
Company,	306 00	
ational Company,	306 00	

STATEMENT III. Revenue Receipts. DETAILS 2.

CORPORATION TAX — *Continued.*

Foundry Supply Company,	$38 25
George H. Wood Company,	238 68
Globe Investment Company,	4,210 87
Haverhill & Amesbury Street Railway Co.,	1,072 53
Hull Street Railway Company,	216 04
Highland Foundry Company,	1,093 95
Hercules Foundry Company,	153 00
Hampden Watch Company,	1,673 21
Henry Woods Sons Company,	994 50
H. B. Stevens Company,	109 01
Haverhill Roller Toboggan Company,	91 80
Knitted Mattress Company,	328 95
Lynn Pearl Button Company,	15 30
Lowell & Suburban Street Railway Company,	2,713 53
L. A. May Company,	700 00
Lakeview Printing Company,	96 39
Lexington Print Works,	149 94
Lamphrey Boiler Furnance Protector Co.,	172 13
Lynn Ice Company,	470 48
Merrick Thread Company,	2,341 47
Malden Lumber Company,	21 42
Mitchell Manufacturing Company,	153 00
Morning Mail Company,	154 53
Manufacturers' Gazette Publishing Company,	55 08
Millis Water Company,	229 50
Moulton Leather Company,	573 75
Newburyport Herald Company,	65 79
National Plaster Company,	38 25
Newton & Boston Street Railway Company,	550 80
Natick Electric Street Railway Company,	810 90
N. E. Rattan Company,	122 40
North Shore Electric Company,	244 80
N. E. Grocery and Provision Company,	50 00
Norton Iron Company,	191 25
N. E. Folding Box Company,	180 54
Neograph Publishing Company,	76 50
Newburyport Water Company,	3,473 10
New Haven & Northampton Company,	3,758 20
Old Spain Co-operative Company,	22 95
Post Publishing Company,	116 74
People's Steamboat Company,	229 50
Phenix Rattan Company,	80 33
Pranker Manufacturing Company,	535 50
Phenix Manufacturing Company,	131 11
Pearson Box and Moulding Company,	76 50
Queen Hotel Company,	26 78
Quaboag Steamboat Company,	70 23
Robinson Printing Company,	192 78
Rouillard Reed Company,	60 60
Simpson Spring Company,	765 00
Smith Carleton Iron Company,	948 60
Sumner Drug and Chemical Company,	183 60
Scandinavian Co-operative Company,	126 87

CORPORATION TAX — *Continued.*

Delivery Company,	$76 50	
Vheel Company,	38 25	
nstrument Company,	183 60	
t,	114 75	
ll Company,	382 50	
ompany,	93 33	
ing Company,	99 83	
Trust Company,	211 26	
way Company,	4,964 85	
raintree Publishing Co,	45 90	
ompany,	49 69	
shing Company,	457 16	
any,	114 75	
Tool Company,	198 90	
Company,	229 50	
dbury Company,	67 32	
Heating Company,	279 99	
eham Street Railway Co.,	765 00	
pany,	137 70	
nufacturing Company,	351 90	
wn Piano Company,	872 10	
wsbury Street Railway Co.,	153 00	
Company,	160 65	
rative Meat Market,	61 20	
and Power Company,	148 05	
		$52,778 31

l from Cities and Towns on Account of Overpayments in 1893 and Previous Years.

	$64 00
	8 67
	10 40
	24 96
	16 82
	199 72
	37 05
	4,710 74
	120 67
	275 99
	220 10
	22
	62 76
	3 54
	3 25
	42 03
	65
	205 20
	6 50
	54 16
	57 31
	42 47
	2 16

STATEMENT III. **Revenue Receipts.** DETAILS 2.

CORPORATION TAX — *Continued.*

Harvard,	$11 55	
Haverhill,	16 44	
Hingham,	57 67	
Hyde Park,	4 20	
Lawrence,	11 05	
Lenox,	18 85	
Lexington,	26 00	
Lincoln,	27 13	
Lowell,	5,747 23	
Lynn,	67 17	
Lynnfield,	9 68	
Malden,	4 93	
Manchester,	25 18	
Marion,	240 90	
Medford,	14 72	
Methuen,	1 95	
Milton,	96 20	
Nahant,	99 45	
New Bedford,	705 20	
Newburyport,	2,290 70	
Newbury,	79 83	
Newton,	29 40	
North Andover,	1 30	
Northfield,	1 53	
Peabody,	52 71	
Plymouth,	22 65	
Quincy,	58 68	
Randolph,	234 80	
Rowley,	16 43	
Salem,	34 90	
Scituate,	18 77	
Somerville,	5 77	
Spencer,	10 31	
Springfield,	249 71	
Stockbridge,	3 25	
Southwick,	3 30	
Swampscott,	13 65	
Townsend,	3 25	
Tyngsborough,	8 45	
Waltham,	302 87	
Wareham,	6 66	
Watertown,	29 90	
Wayland,	6 54	
Wellesley,	40 62	
Westford,	21 45	
Weston,	76 70	
Weymouth,	52 64	
Whitman,	361 80	
Wilbraham,	65	
Williamstown,	9 58	
Winthrop,	1 40	
Woburn,	7 16	
Worcester,	46 45	
		$17,458 68

CORPORATION TAX — *Concluded.*

Recapitulation.

ompanies, 1894, . . .	$3,387,560 36	
ount of 1893 and previous	52,778 31	
ns on account of 1893, .	17,458 68	
. . . . .		$3,457,797 35
count 1893 and previous	$70,236 99	
ount 1894, ...	3,387,560 36	
		$3,457,797 35

DETAILS No. 3.

SAVINGS BANK TAX.

cent. on average deposits, payable within ten days after the first Mon-
ays of June and December. — Pub. Stat., chap. 13.]

	For June.	For December.
e following-named banks: —		
gs Bank, ...	$1,524 50	$1,562 79
Bank, ...	1,766 92	1,729 38
Bank, ...	3,154 95	3,206 14
Cents Savings Bank, . .	1,103 85	1,126 90
ank, ...	1,723 18	1,893 53
vings Bank, . . .	1,311 98	1,449 88
ank, ...	437 01	432 60
ngs Bank, South Yarmouth,	953 48	916 39
Bank, ...	87 39	102 36
lin Savings Bank, Franklin,	637 31	644 40
ty Savings Bank, Pittsfield,	3,644 59	3,428 19
nts Savings Bank, . .	2,448 89	2,640 62
ts Savings Bank, . .	25,251 41	26,080 13
avings Bank, . . .	1,160 01	1,273 59
gs Bank, ...	212 44	233 11
ings Bank, ...	620 46	665 62
Cents Savings Bank, . .	463 46	521 30
Savings Bank, Taunton, .	7,183 33	7,277 56
ngs Bank, Lawrence, . .	2,059 01	2,134 14
Cents Savings Bank, . .	1,626 03	1,841 31
ngs Bank, ...	44 30	43 73
gs Bank, ...	644 32	685 51
itution for Savings, . .	3,367 58	3,379 80
Savings Bank, . . .	5,502 70	5,680 39
ion for Savings, . . .	916 15	904 94

STATEMENT III. **Revenue Receipts.** DETAILS 3.

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
Cape Ann Savings Bank, Gloucester,	$2,581 05	$2,649 88
Cape Cod Five Cents Savings Bank, Harwich,	1,262 97	1,280 28
Central Savings Bank, Lowell,	1,903 76	1,958 38
Charlestown Five Cents Savings Bank,	6,240 76	6,405 66
Chelsea Savings Bank,	2,865 30	3,005 45
Chicopee Falls Savings Bank,	261 46	296 91
Chicopee Savings Bank,	656 55	679 87
Citizens' Savings Bank, Fall River,	3,009 20	2,861 02
City Five Cents Savings Bank, Haverhill,	1,507 65	1,559 08
City Institution for Savings, Lowell,	8,631 31	8,766 90
City Savings Bank, Pittsfield,	83 26	81 20
Clinton Savings Bank,	2,038 54	2,054 80
Cohasset Savings Bank,	522 03	491 67
Conway Savings Bank,	102 76	119 44
County Savings Bank, Chelsea,	183 45	194 80
Crocker Institution for Savings, Turner's Falls,	957 60	985 72
Danvers Savings Bank,	1,960 37	1,950 19
Dedham Institution for Savings,	4,518 95	4,649 10
East Boston Savings Bank,	2,545 92	2,616 74
East Bridgewater Savings Bank,	999 97	993 02
East Cambridge Five Cents Savings Bank,	1,490 65	1,556 67
Easthampton Savings Bank,	1,074 58	1,124 64
East Weymouth Savings Bank,	427 14	437 74
Eliot Five Cents Savings Bank, Boston,	4,263 77	4,363 33
Essex Savings Bank, Lawrence,	7,516 06	7,701 40
Everett Savings Bank,	134 54	115 79
Fairhaven Institution for Savings,	643 16	661 92
Fall River Five Cents Savings Bank,	3,924 09	4,063 72
Fall River Savings Bank,	8,303 61	8,341 61
Farmers' and Mechanics' Savings Bank, South Framingham,	438 64	475 68
Fitchburg Savings Bank,	4,077 70	4,133 60
Florence Savings Bank,	435 78	461 41
Foxborough Savings Bank,	320 21	330 86
Framingham Savings Bank,	1,700 00	1,659 65
Franklin Savings Bank, Boston,	10,043 37	10,840 05
Franklin Savings Institution, Greenfield,	6,726 00	6,723 31
Gardner Savings Bank,	1,810 53	1,823 87
Georgetown Savings Bank,	491 41	498 00
Grafton Savings Bank,	408 43	398 55
Granite Savings Bank,	154 94	152 48
Great Barrington Savings Bank,	555 23	543 11
Greenfield Savings Bank,	1,679 11	1,695 87
Hampden Savings Bank, Springfield,	2,573 58	2,737 00
Hampshire Savings Bank, Northampton,	973 79	959 26
Haverhill Savings Bank,	8,555 69	8,632 24
Haydenville Savings Bank,	337 57	328 11
Hingham Institution for Savings,	2,446 80	2,292 26
Holliston Savings Bank,	318 84	325 18

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
s Bank,	$3,708 84	$3,825 51
Bank, Boston,	6,071 29	6,067 14
Bank, North Adams,	382 71	405 46
gs Bank,	416 86	407 91
Bank,	737 57	832 85
ngs Bank,	370 65	422 30
Bank,	647 31	695 48
rs Bank,	1,410 57	1,488 63
k,	1,143 43	1,144 06
s Bank,	880 07	906 95
Bank,	135 44	131 63
ngs Bank,	672 10	723 95
gs Bank,	261 95	270 56
ts Savings Bank,	1,894 20	1,926 26
n for Savings,	6,480 96	6,520 76
Bank,	48 86	48 98
Savings Bank,	3,757 10	4,125 79
for Savings,	4,416 86	4,967 48
Bank,	1,838 44	1,955 63
ngs Bank,	717 91	786 39
vings Bank,	1,650 02	1,777 78
tution for Savings, Lowell,	2,591 99	2,522 24
ngs Bank, Holyoke,	723 88	760 06
gs Bank, Reading,	11 47	13 64
s Bank,	1,088 46	1,058 43
Bank,	293 26	314 10
Bank,	428 15	445 11
Savings Bank, Lowell,	1,110 03	1,160 74
gs Bank,	684 89	706 65
Savings Bank,	861 40	919 91
ution for Savings, Concord,	2,026 55	2,058 66
Bank,	2,462 87	2,564 65
s Bank,	1,243 36	1,246 74
ank,	11 96	10 86
Bank, West Stockbridge,	214 36	214 72
Bank,	650 74	665 01
ution for Savings,	428 26	459 76
ts Savings Bank,	966 10	1,025 83
ve Cents Savings Bank,	8,130 06	8,812 56
stitution for Savings,	22,830 22	23,278 12
ve Cents Savings Bank,	1,447 10	1,578 66
stitution for Savings,	11,382 94	11,516 06
Bank,	1,910 10	2,000 45
vings Bank,	2,227 00	2,103 82
stitution for Savings,	3,281 35	3,410 94
avings Bank, Cambridge,	393 90	375 26
d Savings Bank,	632 64	627 61
vings Bank,	1,182 09	1,196 67
ngs Bank,	1,669 24	1,590 45
x Savings Bank,	301 60	281 20

STATEMENT III. Revenue Receipts. DETAILS 3.

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
Orange Savings Bank,	$513 91	$579 03
Palmer Savings Bank,	991 46	1,075 75
Pentucket Savings Bank,	141 42	184 28
People's Savings Bank, Holyoke,	275 79	289 75
People's Savings Bank, Worcester,	7,562 82	7,856 67
Plymouth Five Cents Savings Bank,	1,304 72	1,268 00
Plymouth Savings Bank,	4,095 47	4,053 67
Provident Institution for Savings, Boston,	59,199 63	60,209 40
Provident Institution for Savings, Salisbury, and Amesbury, Salisbury,	3,991 24	4,089 82
Quincy Savings Bank,	2,131 60	2,169 86
Randolph Savings Bank,	2,040 27	2,144 03
Rockland Savings Bank,	858 55	785 51
Roxbury Institution for Savings,	8,853 20	9,136 70
Salem Five Cents Savings Bank,	7,657 22	8,191 73
Salem Savings Bank,	15,195 15	14,755 91
Seamen's Savings Bank, Provincetown,	571 48	588 80
Security Savings Bank, West Boylston,	28 73	20 73
Shelburne Falls Five Cents Savings Bank,	1,310 65	1,347 98
Somerville Savings Bank,	336 48	357 10
South Adams Savings Bank,	997 46	1,001 83
South Boston Savings Bank,	3,115 15	3,094 50
Southbridge Savings Bank,	3,190 03	3,148 55
South Scituate Savings Bank,	341 16	336 96
South Weymouth Savings Bank,	704 63	754 55
Spencer Savings Bank,	1,135 29	1,127 05
Springfield Five Cents Savings Bank,	3,468 95	3,682 38
Springfield Institution for Savings,	19,372 54	19,950 90
Stoneham Five Cents Savings Bank,	1,132 89	1,145 03
Suffolk Savings Bank, Boston,	43,368 68	45,136 84
Taunton Savings Bank,	2,972 88	2,950 25
Templeton Savings Bank,	297 09	310 59
Union Institution for Savings, Boston,	6,497 62	7,030 43
Union Savings Bank, Fall River,	860 97	751 13
Uxbridge Savings Bank,	369 28	360 41
Wakefield Savings Bank,	614 55	664 48
Wales Savings Bank,	30 18	29 14
Waltham Savings Bank,	2,438 86	2,597 31
Wareham Savings Bank,	1,031 94	1,017 07
Ware Savings Bank,	4,719 73	4,722 89
Warren Five Cents Savings Bank, Peabody,	3,520 30	3,709 21
Warren Institution for Savings, Boston,	8,835 75	8,999 30
Warren Savings Bank,	338 71	329 94
Washington Savings Institution,	135 12	180 13
Watertown Savings Bank,	524 21	595 15
Webster Five Cents Savings Bank,	1,377 21	1,335 81
Wellfleet Savings Bank,	816 12	857 50
Westborough Savings Bank,	426 11	467 35
Westfield Savings Bank,	736 73	810 73
West Newton Savings Bank,	241 27	258 50

VINGS BANK TAX — *Concluded.*

	For June.	For December.
gs Bank, ...	$520 70	$520 76
ings Bank, ...	1,199 72	1,178 08
s Bank, ...	290 75	270 12
Bank, ...	111 96	132 15
vings Bank, ...	25 76	9 05
ings Bank, ...	797 15	849 64
ngs Bank, ...	607 79	605 57
nts Savings Bank, . .	1,564 15	1,678 20
y Institution for Savings, .	19,443 70	20,080 38
Cents Savings Bank, . .	5,267 47	5,555 28
anics' Savings Bank, . .	4,967 75	5,204 79
Savings Bank, . . .	3,348 36	3,560 34
gs Bank, ...	1,123 50	1,120 49
. . . . .	$561,272 40	$576,407 64
ved on account of 1893: —		
s Bank, ...	448 03	

Recapitulation.

ember, 1893, ...	$448 03	
e, 1894, ...	561,272 40	
ember, 1894, ...	576,407 64	
		$1,138,128 07

DETAILS No. 4.

NATIONAL BANK TAX.

[Pub. Stat., Chap. 13.]

eived from cities and towns, as follows: —

. .	$1,159 69	Attleborough, . .	$903 37
. .	2,871 55	Ayer, ...	562 26
. .	2,502 99	Barnstable, . . .	541 97
. .	1,868 39	Barre, ...	853 83
. .	2,153 55	Beverly, ...	1,747 94
. .	145 39	Boston, ...	587,818 71
. .	133 65	Brockton, ...	3,819 70
. .	2,665 35	Brookline, ...	340 14

STATEMENT III. Revenue Receipts. DETAILS 4.

NATIONAL BANK TAX — *Continued.*

Cambridge,	$7,372 24	Merrimac,	$1,303 70
Canton,	2,690 04	Methuen,	988 59
Chelsea,	3,163 30	Middleborough,	109 60
Chicopee,	2,086 80	Milford,	5,079 66
Clinton,	1,660 82	Millbury,	2,454 97
Concord,	937 52	Milton,	1,084 57
Conway,	1,119 69	Monson,	1,527 62
Danvers,	1,080 63	Montague,	2,104 19
Dedham,	2,985 66	Nantucket,	234 40
Easthampton,	2,313 96	Natick,	839 91
Easton,	376 27	New Bedford,	41,312 04
Edgartown,	384 01	Newburyport,	5,707 96
Fairhaven,	1,036 26	Newton,	1,295 64
Fall River,	22,433 50	North Adams,	6,400 83
Falmouth,	140 43	Northampton,	14,960 64
Fitchburg,	12,819 23	North Attleborough,	820 51
Framingham,	2,549 65	Northborough,	738 61
Franklin,	1,521 11	Northbridge,	180 46
Gardner,	630 07	Orange,	1,216 74
Georgetown,	545 34	Oxford,	1,064 16
Gloucester,	4,193 93	Palmer,	1,300 92
Grafton,	629 44	Peabody,	4,037 07
Great Barrington,	1,225 12	Pittsfield,	9,755 00
Greenfield,	5,354 11	Plymouth,	5,408 47
Harwich,	3,988 21	Provincetown,	2,131 86
Haverhill,	10,938 50	Quincy,	3,191 52
Hingham,	1,059 02	Reading,	199 48
Holliston,	675 58	Rockland,	383 01
Holyoke,	13,361 00	Rockport,	727 04
Hopkinton,	1,286 48	Salem,	21,831 69
Hudson,	503 89	Shelburne,	1,112 63
Ipswich,	476 61	Somerville,	839 32
Lawrence,	9,634 85	Southbridge,	2,247 10
Lee,	3,896 11	Spencer,	1,016 57
Leicester,	1,242 41	Springfield,	34,764 43
Lenox,	348 89	Stockbridge,	2,030 76
Leominster,	1,289 66	Stoneham,	250 96
Lowell,	16,639 64	Taunton,	13,541 55
Lynn,	12,192 85	Townsend,	352 04
Malden,	1,501 77	Uxbridge,	591 26
Marblehead,	1,916 56	Wakefield,	1,051 42
Marlborough,	2,020 25	Waltham,	1,275 45
Melrose,	726 84	Ware,	3,873 18

ATIONAL BANK TAX — *Concluded.*

. .	$526 02	Williamstown, . .	$350 70
. .	796 95	Winchendon, . . .	2,022 98
. .	833 95	Woburn, . . .	1,244 49
. .	690 66	Worcester, . . .	27,068 41
. .	4,156 42	Wrentham, . . .	426 37
. .	652 13	Yarmouth, . . .	2,180 97
. .	5,510 55		
. .	381 98		$1,021,216 84

l from Cities and Towns on Account of 1893 and previous Years.

. .	$3,645 44	Marblehead, . .	$14 21
. .	1,291 34	Marion, . . .	15 04
. .	13 41	New Bedford, . .	3 40
. .	12 03	Newburyport, . .	11 81
. .	163 46	Peabody, . . .	19 92
. .	10 49	Provincetown, . .	10 26
. .	44 70	Rowley, . . .	50 19
. .	9 61	Swanzey, . . .	27 13
. .	23 46	Watertown, . .	18 81
. .	24 54	Whitman, . . .	34 86
. .	6 33	Yarmouth, . . .	21 18
. .	20 03		
. .	131 78		$5,643 47
. .	20 04		

Recapitulation.

ount of 1894, ...	$1,021,216 84
ount of 1893, ...	5,643 47
	$1,026,860 31

DETAILS No. 5.

EXCISE TAX UPON LIFE INSURANCE COMPANIES.

[Pub. Stat., Chap. 13, Sects. 25-26]

Received from the following-named companies: —		
Ætna Life Insurance Co.,	$4,787 22	
Berkshire Life Insurance Co.,	4,060 59	
Connecticut Mutual Life Insurance Co.,	10,425 18	
Connecticut General Life Insurance Co.,	633 28	
Equitable Life Insurance Co.,	9,860 20	
Germania Life Insurance Co.,	364 74	
Home Life Insurance Co.,	682 38	
John Hancock Mutual Life Insurance Co.,	4,450 91	
Massachusetts Mutual Life Insurance Co.,	7,985 55	
Metropolitan Life Insurance Co ,	3,333 50	
Mutual Benefit Life Insurance Co ,	13,510 26	
Manhattan Life Insurance Co ,	1,616 58	
Mutual Life Insurance Co. of New York,	28,492 67	
National Life Insurance Co.,	3,776 86	
New England Mutual Life Insurance Co.,	10,890 48	
New York Life Insurance Co.,	12,654 79	
North-Western Mutual Life Insurance Co.,	6,426 68	
Penn Mutual Life Insurance Co.,	4,652 01	
Provident Life and Trust Co , Pennsylvania,	3,861 16	
Provident Savings Life Assurance Society of New York,	65 50	
State Mutual Life Assurance Co.,	9,438 76	
Traveller's Insurance Co.,	2,844 62	
Union Central Life Insurance Co.,	31 87	
Union Mutual Life Insurance Co.,	3,108 26	
United States Life Insurance Co.,	1,206 84	
Washington Life Insurance Co. of New York,	2,635 82	
Total,		$151,796 71

DETAILS No. 6.

TAX ON MASSACHUSETTS HOSPITAL LIFE INSURANCE COMPANY.

[One-half of one per cent. on deposits. — Pub. Stat., Chap. 13, Sect. 51.]

Received tax on moneys held in trust,	$48,674 81

DETAILS No. 7.

NUAL INSURANCE COMPANIES' TAX.

[Pub. Stat., Chap. 13, Sect. 30.]

he following insurance com-	
l Fire Insurance Company, .	$380 20
ance Company, ...	180 37
Company, ...	5,034 27
urance Company, . . .	1,244 14
e Company, ...	344 28
al Insurance Company, .	85 90
Insurance Company, The	1,696 23
Insurance Company (New	2,280 79
nce Company, The (Newark, ...	522 50
al Liability Insurance Com-	1,126 92
y Company, ...	809 16
ual Fire Insurance Company,	2 13
ual Fire Insurance Company,	7,566 76
Fire Insurance Company, .	45
Insurance Company, . .	1,983 30
Company, ...	1,221 57
surance Company, . .	2,836 60
lutual Fire Insurance Com-	23 88
nty Mutual Fire Insurance	331 20
al Insurance Company, . .	451 79
al Fire Insurance Company,	277 69
turers' Mutual Fire Insurance	8,652 89
Mutual Fire Insurance Com-	30 37
n Assurance Company, . .	818 73
eign Marine Insurance Com- d), The, ...	7,085 26
Insurance Company, . .	422 90
urance Company, . . .	1,311 53
tual Fire Insurance Company,	653 19
surance Company (Concord, ...	757 31
nsurance Company, . .	1,814 13
ance Company (New York, ...	548 77
nce Company of Missouri, .	119 50
l Insurance Company, . .	798 05
Deposit and Surety Company,	96 33
al Fire Insurance Company, .	14 03

STATEMENT III. **Revenue Receipts.** DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Colonial Mutual Fire Insurance Company,	$132 50
Continental Insurance Company,	2,805 56
Cotton and Woolen Manufacturers' Mutual Insurance Company of New England,	2,383 65
Commerce Insurance Company,	251 20
Commercial Union Assurance Company, Limited,	3,030 77
Commonwealth Insurance Company of New York, The	291 60
Concordia Fire Insurance Company, The,	127 19
Connecticut Fire Insurance Company, The,	2,223 04
Commonwealth Mutual Fire Insurance Company,	2,039 56
Dedham Mutual Fire Insurance Company,	238 39
Delaware Mutual Safety Insurance Company, The,	2,243 94
Detroit Fire and Marine Insurance Company,	264 25
Dorchester Mutual Fire Insurance Company,	1,343 44
Eastern Mutual Fire Insurance Company,	518 38
Employers' Liability Assurance Company,	5,275 72
Equitable Fire and Marine Insurance Company,	845 62
Essex Mutual Fire Insurance Company,	720 96
Excelsior Mutual Fire Insurance Company,	7 09
Fall River Manufacturers' Mutual Insurance Company,	3,154 55
Farmers' Fire Insurance Company,	8 01
Farragut Fire Insurance Company,	77 47
Fidelity and Casualty Insurance Company,	1,342 18
Fire Association of Philadelphia,	2,746 55
Fire Insurance Company of the County of Philadelphia, The,	261 27
Firemen's Fund Insurance Company,	1,675 05
Firemen's Insurance Company of Newark, N. J.,	712 11
Fitchburg Mutual Fire Insurance Company,	1,105 93
Franklin Fire Insurance Company of Philadelphia, The,	500 99
Franklin Mutual Fire Insurance Company,	124 76
Fidelity and Deposit Company of Maryland,	190 66
German American Insurance Company,	2,665 57
Germania Fire Insurance Company,	715 50
Girard Fire and Marine Insurance Company,	392 89
Glens Falls Insurance Company,	647 23
Globe Fire Insurance Company,	134 18
Gloucester Mutual Fishing Insurance Co.,	980 00
Granite State Fire Insurance Company,	1,604 38
Greenwich Insurance Company,	654 68
Groveland Mutual Fire Insurance Company,	1 60
Guarantee Insurance Company of North America,	704 90

INSURANCE COMPANIES' TAX — *Continued.*

and Life Insurance Com-	$1,131 76
ien Fire Insurance Com-	184 06
ual Fire Insurance Com-	110 88
surance Company, The,	2,034 88
surance Company, The,	3,295 50
Boiler Inspection and Insur-, The,	2,139 98
Fire Insurance Company,	701 80
Company, The,	5,845 93
surance Company,	2,948 64
urance Company,	21 30
l Insurance Company,	1,437 52
ny of North America,	6,593 25
ny of the State of Pennsyl-	484 07
ance Company,	1,735 00
Company,	107 54
nce Company,	464 52
ondon and Globe Insurance	7,098 76
ss Insurance Company,	555 81
ashire Fire Insurance Com-	1,717 26
e Corporation, The,	1,403 06
e and Accident Company,	740 91
ire Insurance Company,	262 71
surance Company,	230 07
e Insurance Company,	56 04
Fire Insurance Company,	11 74
Assurance Company,	2,091 48
nce Company,	238 13
e Company, Limited, The),	527 11
Insurance Company of Phil-	319 66
Farmers' Mutual Fire Insur-,	747 23
ance Company, Providence,	829 32
rance Company, Newark,	1,465 34
al Fire Insurance Company,	961 86
te Glass Insurance Company	498 31
nd Marine Insurance Com-	283 25
l Assurance Company,	131 68
al Fire Insurance Company,	1,390 15
Fire Insurance Company,	305 58
hanics' Insurance Company,	85 38

STATEMENT III. **Revenue Receipts.** DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Mutual Boiler Insurance Company of Boston,	$124 84
Mutual Fire Assurance Company,	137 36
Mutual Fire Insurance Company in New York,	778 41
Mutual Fire Insurance Company in Salem,	156 43
Mutual Protection Fire Insurance Company,	55 43
National Fire Insurance Company in the City of Hartford,	3,250 36
National Life Insurance Company of Montpelier, Vt.,	2,738 18
Newburyport Mutual Fire Insurance Company,	1 79
New England Mutual Fire Insurance Company,	172 54
New Hampshire Fire Insurance Company,	3,568 72
New Jersey Plate Glass Insurance Company,	97 27
New York Fire Insurance Company,	86 21
New York Plate Glass Insurance Company,	225 32
Newark Fire Insurance Company, The,	316 68
Niagara Fire Insurance Company,	2,215 17
Norfolk Mutual Fire Insurance Company,	674 48
North British and Mercantile Insurance Company,	2,446 18
Northern Assurance Company,	2,240 87
Northwestern National Insurance Company of Milwaukee, Wis.,	366 12
Norwich Union Fire Insurance Society, The,	2,112 21
Old Colony Mutual Insurance Company,	407 87
Orient Insurance Company,	1,573 22
Pacific Fire Insurance Company,	544 32
Palatine Insurance Company, Limited,	1,859 44
Paper Mill Mutual Insurance Company,	517 02
Penn Mutual Life Insurance Company,	7,747 43
Pennsylvania Fire Insurance Company, The,	2,585 52
Phenix Insurance Company (Brookyn, N. Y.),	3,105 68
Phœnix Assurance Company of London,	1,868 55
Phœnix Insurance Company, The (Hartford, Conn.),	2,815 48
Providence Washington Insurance Company,	2,565 64
Provident Life and Trust Company of Philadelphia, Penn., The,	3,074 47
Prussian National Insurance Company,	258 70
Patrons' Mutual Fire Insurance Company,	60 99
Queen Insurance Company, The,	2,548 19
Quincy Mutual Fire Insurance Company,	1,111 98
Reading Fire Insurance Company,	680 76
Reliance Insurance Company of Philadelphia, The,	545 85
Reliance Marine Insurance Company,	203 07
Rochester German Insurance Company, Rochester,	888 16
Royal Insurance Company, The,	8,230 49

NSURANCE COMPANIES' TAX — *Continued.*

cturers' Mutual Insurance	$1,599 62	
urance Company, The, .	191 59	
ce Company, ...	498 27	
mesbury Mutual Fire Insur-	3 53	
ire Insurance Company, .	34 64	
d National Insurance Com-	1,907 43	
lutual Fire Insurance Com-	33 21	
surance Company, . .	1,082 70	
Marine Insurance Company,	1,322 37	
d Accident Insurance Com-	596 27	
ompany, ...	2,942 62	
Fire Insurance Company, .	831 71	
Fire Insurance Company, .	228 97	
surance Company of Phila-	8 32	
sey Marine Insurance Com-), ...	133 88	
echanics' Insurance Com-	1,293 20	
nce Company, ...	5,341 65	
Insurance Company, . .	175 19	
nd Surety Company, . .	1,583 47	
fe Insurance Company, .	356 69	
Society, ...	452 66	
Company of Philadelphia, .	540 07	
urance Company (Limited),	32 41	
's Insurance Company of	497 40	
re Insurance Company of	530 47	
arantee Company, . . .	59 28	
yds, The, ...	292 07	
ual Fire Insurance Com-	469 84	
Insurance Company, . .	1,766 36	
ce Company, ...	1,437 98	
ce Company of Pittsburg, .	176 39	
Mutual Fire Insurance Com-	6 91	
ty Fire Insurance Company, ...	482 94	
facturers' Mutual Insurance	2,468 32	
al Fire Insurance Company,	1,341 15	
Fire Insurance Company, .	4 77	
husetts Mutual Fire Insur-	398 42	
		$243,934 08

STATEMENT III. **Revenue Receipts.** DETAILS 8 AND 9.

ANNUAL INSURANCE COMPANIES' TAX — *Concluded.*

Received on account of 1893: —		
American Employers' Liability Insurance Company,	$1,549 67	
Bay State Mutual Fire Insurance Company,	38 86	
National Insurance Company of Hartford, Conn.,	2,816 36	
New York Bowery Fire Insurance Company,	203 33	
Patrons' Mutual Fire Insurance Company,	47 48	
Security Insurance Company,	473 30	
Syndicate Insurance Company,	13 27	
Union Casualty and Surety Company,	642 19	
Union Central Life Insurance Company,	17 04	
Westford Mutual Fire Insurance Company,	7 57	
		$5,809 07

Recapitulation.

Amount received on account of 1894,	$243,934 08	
Amount received on account of 1893,	5,809 07	
Total,		$249,743 15

DETAILS No. 8.

LIFE INSURANCE COMPANIES' TAX.

[Five mills on every $1,000 insured. — Acts of 1887, Chap. 214, Sect. 15.]

Received from —		
New York Companies,	$16,093 07	
Massachusetts Companies,	1,759 88	
Connecticut Companies,	2,013 05	
Vermont Companies,	308 16	
Wisconsin Companies,	1,625 76	
New Jersey Companies,	1,587 62	
Pennsylvania Companies,	4,485 33	
Maine Companies,	180 23	
Ohio Companies,	708 75	
Kansas Companies,	20 40	
		$28,782 25

DETAILS No. 9.

INSURANCE LICENSES.

[Pub. Stat., Chap. 119, Sect. 18; Acts 1894, Chap. 522, Sect. 93.]

Received of George S. Merrill, Commissioner,	$39,196 00

DETAILS No. 10.

PECIAL LICENSE INSURANCE TAX.

[Acts 1885, Chap. 300.]

ndry agents, ...	$7,029 84

DETAILS No. 11.

COLLATERAL LEGACY TAX.

[Acts 1891, Chap. 425; 1892, Chap. 379.]

n M. Abbott, Executor of will of Abby I. Chase, ...	$1,100 00
hua S. Adams, Trustee of will of Abby S. IcQuesten, ...	558 83
liam H. Allen *et al.*, Executors of will of Villiam E. Field, ...	355 00
C. Auburn, Executor of Estate of Alma . Wilson, ...	552 78
nie F. Beard *et al.*, Executors of will of lary H. Baker, ...	883 59
bins Battell *et al.*, Executors of will of llen B. Eldredge, ...	4,400 00
L. Beals, Executor of will of C. L. B. Vhitney, ...	10 00
ry J. Bowen, Executor of will of Harriet V. Dean, ...	2,248 75
A. Bangs, Administrator of Estate of Cor- elia J. Thomas, ...	870 00
ncis V. Balch *et al.*, Executors of will of Robert W. Wood, ...	1,900 00
rles H. Barrows, Executor of Estate of Primus P. Mason, ...	114 50
B. Bardwell, Executor of will of Mary E. Frances, ...	537 67
rge S. Bagley, Executor of Estate of ohn G. Whittier, ...	1,562 54
rles H. Barrows, Administrator of Estate f Mary F. Huntington, ...	479 04
rge W. Benson and William O. Safford, Executors of will of Maria Safford, . .	62 50
ncy Bicknell, Executor of will of Charles loward, ...	200 22
ncis A. Booth, Administrator of Estate of Philip Taber, ...	1,680 58
n T. Bradlee, Geo. Mackey and Richard tone, Executors of Estate of Charlotte L. McKay, ...	60 00

STATEMENT III. **Revenue Receipts.** DETAILS 11

COLLATERAL LEGACY TAX — *Continued.*

Received of Francis A. Brooks, Executor of will of T. O. H. P. Burnham,	$7,500 0
of Charles H. Brooks, Administrator of Estate of Edward C. Brooks,	1,100 0
of John F. Brown, John H. Burdakin and Prescott Keyes, Executors of will of Jonathan Mann,	1,338 6
of H. F. Brown, Executor of will of S. Maria King,	317 0
of Charles P. Bowditch, Executor of will of Catharine H. Wild,	6,470 4
of Charles P. Bowditch, Executor of will of Elizabeth B. Bowditch,	2,929 7
of Albert H. and Charles P. Blanchard, Executors of will of Frances E. Blanchard,	604 3
of A. W. Benton *et al.*, Executors of will of Caroline A. Benton,	32 5
of E. T Burley *et al.*, Executors of will of Ebenezer L. Chapman,	25 0
of W. A. Cary, Administrator of Estate of Henry Hooton,	1,225 0
of James H Callahan, Executor of will of James A. Winslow,	100 0
of Charles A. Chase, Executor of Estate of Pliney Earle,	2,113 7
of Sarah L. Combs, Administratrix of Estate of Simon E Combs,	437 6
of Lydia H. Clark, Administratrix of Estate of Elizabeth L. Hodges,	342 6
of Nathaniel Conant, Executor of will of Julia H. Huntress,	2,470 4
of Charles U. Cotting, Executor of will of Sarah E. Cotting,	676 2
of Charles U Cotting, Administrator of Estate of John M. Kupfer,	6,391 0
of Frank A Clapp, Executor of will of Sarah S. Clapp,	1,596 1
of George A. Craig, Executor of will of David Prouty,	406 4
of Uriel H. Crocker, Trustee under a deed of trust between himself and Edward J. Walker,	2,757 0
of Sarah A and Thomas Cummings, Executors of will of James Cummings,	225 0
of Charles B. Cummings and George G. Field, Executors of will of Amanda M. Cheever,	2,821 0
of Charles W. Cook, John E Hudson and Seth A. Choate, Executors of will of Caroline P. Adams,	4,265 0
of John Corliss, Administrator of Estate of Mary Somes,	516 0
of Charles W. Clifford, Executor of will of Mary Russell,	3,013 7

LATERAL LEGACY TAX — *Continued.*

eph W. Curtis, Executor of will of Mary . Blood,	$500 00
gdon S. Davis and Wm. E. Webster, Ex-cutors of will of Caroline E Davis,	1,300 00
uel G. Davis, Executor of Estate of S. G. ash,	550 00
ker Deland, Trustee of Estate of Edward . Deland,	4,545 68
lley A. Dorr, Executor of Estate of ugustus Russ, said Russ having been xecutor of Estate of Harriet Sibley,	190 00
man B. DuBois, Executor of will of Anne . Sweetser,	7,526 65
rles T. Dunklee *et al.*, Executors of will f Wm. Aspinwall,	35 09
ory Eliot, Executor of will of Lucy Ann wight,	841 42
liam C. Endicott, Executor of Estate of ichard D. Rogers,	8,500 00
nes S. English, Executor of will of Ann . Baker,	111 03
rge F. Fisher, Executor of will of Grace . Fisher,	122 50
helmine C. Fuller, Administratrix of state of Wm. G. Fuller,	150 00
ert H. Gardner and Wm. S. Dexter, xecutors of Estate of Susan Weld,	3,361 69
arles A. Gleason, Executor of will of Villiam N. Johnson,	580 65
y E. B. Gleason, Administratrix of Estate f John Connell,	250 00
eodore P. Gooding, Executor of will of melia D. Gooding,	285 00
ery B. Gibbs, Executor of will of Mary urrier,	615 00
vid B. Gilbert, Executor of Estate of arah H Blodgett,	130 00
rles J. Gillett, Executor of will of Seth illett,	2,772 97
hael Gilligan, Executor of will of Thomas allahan,	156 50
nk W. Goodwin and Frank D. Aldrich, xecutors of will of Levi Chubbuck,	793 40
y P. Gore, Executrix of will of Samuel ore,	350 00
drew H. Green and Martin Green, Co-xecutors of will of Lucy M. Green,	1,860 00
ward S. Grew, Executor of will of Anna . Alvord,	150 00
rles W. Grose *et al*, Administrators of state of Charles Grose,	800 00
Hemenway and Reginald Gray, Execu-ors of will of Mary Hemenway,	3,168 18

STATEMENT III. Revenue Receipts. DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Charles H. Hall, Co-executor of will of Mary J. Lakin,	$430 70
of E. Florence Hathaway, Executrix of will of Rachel Plummer,	431 00
of Catherine K. Ham, Executrix of will of B. F. Ham,	7 50
of Forest G. Hawes, Executor of will of E. Fenwick Stone,	53 87
of J. Theodore Heard, Executor of will of Evelyn Patterson,	551 96
of Rebecca E. Homes and Elizabeth T. Allen, Executors of will of Florence Foster,	485 00
of Abraham G. Hill, Executor of will of Caleb Waite,	575 42
of Don Gleason Hill, Executor of will of Ellen F. Smith,	1,417 84
of Edward W. Hooper, Co-executor of will of Eunice Hooper,	13,897 03
of William H. Horton, Administrator of Estate of Washington P. Gregg,	3,564 96
of James Humphrey, Executor of Estate of Priscilla Blanchard,	180 00
of George Hutchinson, Executor of will of Reuben M. Hutchinson,	55 00
of J. A. Hunneman, Executor of will of Sarah M. Champney,	35 00
of E. K. Jenkins, Treasurer, account Estate of Sarah Boardman,	1,065 88
of E. K. Jenkins, Treasurer, account Estate of Sophronia Fuller,	1,006 23
of E. K. Jenkins, Treasurer, account Estate of B. F. Cornish,	592 65
of E. K Jenkins, Treasurer, account Estate of Sarah Smith,	255 16
of E. K. Jenkins, Treasurer, account Estate of John Washburn,	30 00
of S. H. Johnson, Executor of will of James H. Means,	100 00
of B. F. Kendrick, Executor of Estate of Asenath K. Claflin,	920 19
of W. A. Kingsbury, Executor of will of Hollis Hastings,	60 00
of James W. Kirkham, Executor of will of James Kirkham,	225 00
of John Lawrence *et al.*, Executors of will of J. William Paige,	2,950 00
of John Lawrence and Francis Peabody, Jr., Executors of will of Abbott Lawrence,	50 00
of Edward Lewis, Executor of will of Phœbe Crowell,	593 78
of A. W. Longfellow, Jr., Executor and Trustee of Estate of Chas. A. Longfellow,	4,197 22
of D. C. Linscott, Attorney for Edward A. Studley, Executor of will of Ann Baird,	581 98

LLATERAL LEGACY TAX — *Continued.*

orge S. Littlefield, Administrator with will annexed of Estate of Thomas W. Davis, .	$1,833 33
yman Loomis, Executor of will of Haswell Loomis, ...	300 00
leb W. Loring, Executor of will of E. H. Guild, ...	100 00
P. Loring, Administrator of will of Sarah A. Dowe, ...	770 06
C. Lowell *et al.*, Executors of will of James Kelley, ...	157 50
illiam J. Mandell, Executor of will of Almira W. Frothingham, ...	5 00
illiam J. Mandell, Executor of will of John Webster, ...	950 00
illiam C. Marsh, Treasurer Hampden County, on account taxes due under will of Henry S. Humphrey, late of Springfield, ...	288 71
hn M. Merriam, Administrator of Estate of Marian Trowbridge, ...	648 51
mes Means, Co-executor of will of Charlotte A. Means, ...	102 50
ne L. Martin, Executrix of will of Stephen C. Martin, ...	5 00
H. Monks, Executor of will of Delia S. Monks, ...	125 00
illiam Minot and O. W. Peabody, Executors of will of Cornelia A. G. Winthrop, ...	6,362 50
ancis H. Morgan, Administrator of Estate of Harriet W. Smith, ...	75 00
illiam Minot, R. C. Winthrop, Jr., and Wm. Minot, Jr., Executors of will of R. C. Winthrop, ...	175 00
ank Morison, Executor of will of William G. Means, ...	845 00
F. Morris, Executor of will of Chas. H. McMaster, ...	831 39
illiam C. Marsh, Treasurer Hampden County, Executor of will of Philo P. Kellogg, ...	350 00
illiam C. Marsh, Treasurer Hampden County, taxes from Henry Abbe, Executor of will of Helen E. Abbe, ...	844 61
illiam C. Marsh, Treasurer Hampden County, under will of Orpha M. Boise, .	67 50
eorge P. Messervy, Executor of will of Eliza A. K. Messervy, ...	1,460 11
hn T. Morse, Jr., and E. Rollins Morse, Executors of will of Benjamin E. Morse, .	1,005 57
phia Murdock and George White, Executors of will of Wm. C. Murdock, . .	700 00
eorge Morrill, Administrator of Estate of Fidelia Boswell, ...	624 50

STATEMENT III. **Revenue Receipts.** DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Eugene A. Newcomb, Treasurer of Franklin County, taxes on legacies under will of Horace Daniels,	$225 44
of Charles C. Nichols, Executor of will of Betsey F. Nichols,	75 00
of Luther Nickerson, Executor of will of Rebecca R. Nickerson,	575 00
of Pauline Root Otis, Executrix of will of John L. Manning,	2,825 84
of James B. F. Osgood, Executor of will of Annie E. Snell,	111 16
of James B. F. Osgood *et al.*, Executors of will of Caroline A. Lord,	1,490 15
of Gustavus D. Parker, Executor of will of Ellen R. DuBois,	21 48
of Marcia A. Patten and Edwin D. Eager, Executors of will of Mary A. Wilkinson,	539 44
of Albion A. Perry, Executor of will of Chauncy Holt,	605 55
of O. H. Perry, Executor of will of Lucy J. Muzzy,	139 55
of Elizabeth B. Poyen and H. R. Bailey, Executors of will of Benjamin F. Delano,	2,103 60
of William G. Preston, Executor of will of Emily W. Preston,	356 51
of Ellen D. Putnam, Executrix of will of Harriette D. Putnam,	50 00
of T. C. Raymond, Surviving Executor of will of Emmons Raymond,	615 00
of John Reed, 2d, Executor of will of John Reed,	4,165 83
of William A. Reed, Executor of will of Edward Crocker,	2,826 56
of Albert M. Robinson *et al.*, Executors of will of Ezra B. Robinson,	3,682 42
of Moses M. Robinson, Executor of will of Increase S. Robinson,	550 00
of Louisa A. Russell, Executor of will of S. H Russell,	50 00
of Sabin P. Sanger *et al.*, Executors of will of Samuel Gould,	213 23
of Francis W. Sargeant, Executor of will of Margaret A. Sargeant,	30 00
of Charles H. Sawyer, Executor of will of Daniel Williams,	1,585 00
of F. Augustus Schimerhorn, Executor of Estate of Richard T. Auchmuty,	1,328 64
of Ellen A. Shattuck, Executrix of will of Moody E. Shattuck,	500 00
of Willis E. Sibley, Executor of will of Eldridge G. Partridge,	100 00
of James H. Sisk, Executor of Estate of George B. Tucker,	1,546 74

LLATERAL LEGACY TAX — *Continued.*

lomon C. Spring, Executor of will of Roxana S Gillett,	$705 95
hineas B. Smith *et al.*, Executors of will of Mary Ann Mayo,	678 56
enjamin J. Smith and S Z. Bowman, Administrators, with will annexed, of Estate of Richard Robinson,	575 20
hineas B. Smith, Executor of will of Joseph Williams,	855 00
oseph W. Stevens, Administrator of Estate of Henry Wells,	614 42
enry Storrs, Executor of will of Julia Braman,	175 37
uffolk County, Estate of Fanny Tudor,	6,160 68
F. Stevens, Executor of will of Lewis T. Fairbanks,	75 25
lfred Stone, Executor of will of Louisa J. Hall,	2,822 05
harles H. Taber, Executor of will of Philip Taber,	2,375 00
lbert K. Teele, Executor of will of Maria F. Degen,	2,014 09
rah S. S. Thayer *et al.*, Executrix of will of E. F. E. Thayer,	18 75
L Thorndike, Executor of will of G. Francis Thorndike,	9,890 18
alter S. Thornton, Executor of will of John R. Thornton,	150 00
eorge H. Tucker, Treasurer, account Estate of Clarissa S. Deering,	915 25
eorge H. Tucker, Treasurer, account Estate of Parmelia Elton.	112 90
eorge H Tucker, Treasurer, account Estate of Gracia E. Bowerman;	75 00
illiam D. T. Trefry, Executor of will of Mason H. Curtis,	1,219 00
lfred T. Turner, Treasurer Suffolk County, on account Estate of William Minot,	4,147 50
lfred T. Turner, Treasurer Suffolk County, tax on annuity of Charlotte Briggs, under will of William Minot,	1 25
ristopher Tyler, Executor of will of Elizabeth T. Reed,	995 00
B. Warner *et al.*, Executors of will of Alice James,	1,528 50
E. Ware, Executor of will of Susan M. Ware,	20 00
eorge H. Wall, Executor of Estate of James H. Wall,	20 00
aura Waquiere *et al.*, Administrators of Estate of Louisa Greenough,	1,588 44
C. Welch and F. C Bowditch, Executors of will of Waldo Higginson,	73 19
ranklin L. Waters, Executor of Estate of George A. Whipple,	500 00

STATEMENT III. **Revenue Receipts.** DETAILS 12.

COLLATERAL LEGACY TAX — *Concluded.*

Received of C. G. Weld, Executor of will of William F. Weld,	$1,300 00
of John H. Welles, Executor of will of Mary K. Welles,	25 00
of Daniel J. Wells, Executor of will of Abby H. Dickinson,	35 25
of Simeon N. West and Charles F. Folger, Executors of Estate of Richard Curtis,	7,632 94
of F. C. Welch, Executor of will of Sarah L Cunningham,	360 00
of George White, Jos. H. Gray and Wirt X. Fuller, Executors of will of Stephen E. Westcott,	450 00
of Charles Wheeler, Executor of will of Caroline Jackson,	20 00
of J. H. Whitmore, Executor of will of Clarissa A. Freeman,	50 00
of Francis M. Whipple and Franklin L. Waters, Executors of Estate of George A. Whipple,	175 00
of M. B. Whitney, Executor of will of Mary A. Shurtleff,	438 94
of Wendell Williams, Estate of John Jennison,	12 50
of H. H. Wilder, Executor of will of Charles J. Adams,	100 00
of E. H. Wilkinson, Administrator of Estate of W. H. Wilkinson,	416 00
of Charles M. Williams, W. R. Chester and L. H. Rice, Executors of will of D. H. Rice,	12 50
of H Elizabeth Wilkinson, Executrix of will of Elizabeth Wilkinson,	710 40
of Samuel Woods, Executor of will of Julia A. Nichols.	1,445 59
of James O. Yatman, Executor of will of Mary F. Ellis,	1,728 38
	$239,368 55

DETAILS No. 12.

COAL AND MINING COMPANIES' TAX.

[One-twentieth of one per cent. on capital stock, and an additional tax on home companies of four per cent. on net profits. — Pub. Stat., Chap. 13., Sect. 43; Acts 1882, Chap. 106, Sect. 4.]

	For May.	For November.	
Received from the following-named companies: —			
Ætna Quicksilver Mining Co.,	$125 00	$125 00	
American Gold Mining Company,	6 50	–	

ND MINING COMPANIES' TAX — *Concluded.*

	For May.	For November.	
lorado Gold and g Company, .	$2 33	–	
ontana Consoli- er and Silver pany, . .	300 00	$300 00	
Hecla Mining	300 00	300 00	
Company, .	125 00	125 00	
Mining Co., .	25 00	–	
al Company, ...	300 00	300 00	
g Company of	9 76	–	
g and Milling	21 08	21 08	
ng Company, .	50 62	50 62	
Company, .	58 93	58 94	
pper Company,	13 00	13 00	
lidated Mining	120 00	120 00	
Company, .	50 00	50 00	
sphate Co., .	150 00	150 00	
er Company, .	12 72	12 72	
Copper Mining	5 50	5 50	
ning Company,	2 77	2 77	
ing Company, .	80 00	80 00	
ning Company,	6 00	6 00	
Land and Min- y, ...	2 50	–	
Company, .	8 04	8 04	
	$1,774 75	$1,728 67	$3,503 42
account of 1893 us years: — Mica Mining	. . .	$250 00	
lorado Gold and g Company, .	. . .	4 59	
nd Osceola Gold pany, . .	. . .	153 85	
Mining Co., .	. . .	20 79	
Company,. .	. . .	20 00	
			449 23
. . . . .	. . .	. . .	$3,952 65
count of 1894, .	. . .	$3,503 42	
count of 1893, .	. . .	449 23	
			$3,952 65

DETAILS No. 13.

GAS LIGHT COMPANIES' TAX.

[To defray expenses of inspection of gas-meters. Assessed proportionate to appraised valuation of companies.—Pub. Stat., Chap. 61, Sect. 7.]

Received from the following-named companies:—

Adams,	$7 12
Amesbury and Salisbury,	7 41
Amherst,	1 29
Arlington,	11 52
Attleborough,	9 55
Bay State,	267 50
Beverly,	18 93
Boston,	925 97
Brockton,	36 73
Brookline,	144 04
Cambridge,	243 43
Charlestown,	152 27
Chelsea,	48 15
Chicopee,	10 08
Chicopee Manufacturing Company,	5 14
Citizens', Quincy,	4 75
Citizens', Reading,	13 73
Clinton,	15 02
Cottage City,	2 57
Danvers,	1 48
Dedham and Hyde Park,	5 35
Dorchester,	74 08
East Boston,	72 43
Easthampton,	6 17
Fall River,	78 52
Fitchburg,	46 30
Framingham,	6 17
Gloucester,	29 63
Great Barrington,	10
Greenfield,	7 61
Haverhill,	37 04
Holyoke Water Power,	20 58
Ipswich,	66
Jamaica Plain,	72 02
Lawrence,	142 04
Lee,	2 26
Leominster,	6 17
Lexington,	2 88
Lowell,	246 92
Lynn,	111 12
Malden and Melrose,	49 80
Manufacturers',	10 29
Marblehead,	4 11
Marlborough,	10 29
Milford,	18 60

LIGHT COMPANIES' TAX — *Concluded.*

	$1 11	
	3 09	
	124 49	
	28 81	
atertown,	82 82	
	9 26	
	14 40	
ough,	19 62	
	2 47	
	2 06	
	19 29	
	4 12	
	129 64	
	51 24	
	81 48	
	10 29	
	5 25	
	123 46	
	2 47	
	21 40	
	46 09	
	7 41	
	11 11	
	1 65	
	11 14	
	164 62	
		$3,966 61
account of 1893: —		
	$2 55	
	101 91	
	988 53	
	36 38	
	85 60	
	189 55	
	103 13	
		1,507 65
		$5,474 26

DETAILS No. 14.

ND ELECTRIC LIGHT COMMISSIONERS' TAX.

es of gas and electric light commissioners to July 1, 1894, in proportion to their gross earnings. — Acts 1885, Chap. 314.]

om the following-named companies: —

	$14 60
c,	13 60
	12 08

STATEMENT III. **Revenue Receipts.** DETAILS 14.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX—*Cont'd.*

Amesbury Electric,	$25 68
Amesbury and Salisbury,	12 05
Andover,	14 17
Arlington,	19 82
Athol,	15 23
Attleborough,	25 08
Bay State,	1,084 80
Beverly,	37 55
Blue Hill Electric,	6 30
Boston,	1,970 03
Boston Electric,	711 78
Brockton,	44 37
Brookline,	306 74
Bridgewater Electric,	8 12
Cambridge,	297 99
Cambridge Electric,	116 91
Charlestown,	236 80
Chelsea,	129 02
Chicopee,	19 06
Chicopee Electric,	8 19
Chicopee Manufacturing Company,	4 75
Citizens', Quincy,	20 58
Citizens', South Reading,	27 30
Clinton,	41 92
Cohasset Electric,	8 95
Cottage City,	8 20
Danvers,	7 54
Dedham and Hyde Park,	16 77
Dedham Electric,	19 96
Dorchester,	159 33
East Boston,	104 63
Easthampton,	14 11
Edison Electric, Boston,	730 29
Edison Electric, Brockton,	78 60
Edison Electric, Fall River,	59 72
Electric Light and Power,	22 47
Eliot Falls Electric,	1 50
Fall River,	102 15
Fall River Electric,	85 41
Fitchburg,	92 32
Framingham,	7 53
Framingham Electric,	24 65
Franklin Electric, Montague,	4 96
Gardner Electric,	18 11
Gloucester,	45 15
Gloucester Electric,	27 30
Great Barrington Electric,	9 55
Greenfield,	11 03
Greenfield Electric,	14 68
Haverhill,	106 71
Haverhill Electric,	48 24
Holyoke Water Power,	121 00
Hudson Electric,	5 69

ECTRIC LIGHT COMMISSIONERS' TAX — *Cont'd.*

	$3 80
tric,	28 80
	6 67
	116 20
	262 36
	7 68
c,	6 76
	9 59
tric,	24 83
	8 31
	462 27
	143 00
	334 01
	94 24
rose,	98 91
Fall River,	28 89
	12 98
	17 93
ectric,	24 58
	8 08
	26 81
	17 51
c,	7 18
	12 83
	5 82
ric,	7 45
	6 86
	24 65
	221 88
	47 94
tertown,	202 35.
	70 23
ugh,	36 99
	35 73
ectric,	24 76
ctric,	24 31
	4 85
	11 41
	7 25
son,	8 77
as,	32 31
c,	65 14
	12 00
ic,	24 52
	38 89
	348 00
	79 67
	127 72
tric,	88 21
	177 83
ectric,	17 69
alls Electric,	6 09
	27 43

STATEMENT III. **Revenue Receipts.** DETAILS 1

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX — *Concl'd*

Springfield,	$214 23	
Stoughton,	7 65	
Suburban,	95 81	
Taunton,	86 09	
Taunton Electric,	34 80	
Union Electric,	11 14	
United Electric,	205 51	
Uxbridge and Northbridge Electric,	12 24	
Waltham,	128 47	
Ware Electric,	9 09	
Webster Electric,	17 46	
Westborough Electric,	9 49	
Westfield,	33 79	
Weymouth,	28 25	
Whitman Electric,	9 72	
Williamstown,	5 62	
Winchendon Electric,	6 98	
Woburn,	23 44	
Worcester,	294 12	
Worcester Electric,	157 57	
		$12,123 5
Received on account of 1893: —		
Adams Electric,	$13 41	
Athol,	14 34	
Brockton,	57 98	
Gardner,	48	
Nantucket Electric,	7 28	
Pittsfield Electric,	56 68	
		150 1
Total,		$12,273 6
Received on account of 1894,	$12,123 51	
Received on account of 1893,	150 17	
		$12,273 6

DETAILS No. 15.

FOREIGN MORTGAGE CORPORATIONS' TAX.

[Acts of 1889, Chap. 427.]

Received of the following-named companies: —		
American Loan and Trust Company, Duluth,	$61 53	
Ballou State Banking Company,	44 98	
Colorado Securities Company,	13 03	
Debenture Investment Company,	208 70	
Farmland Security Company,	69 88	
Interstate Mortgage Trust Company,	486 25	
Iowa Loan and Trust Company,	589 77	
Massachusetts Real Estate Company,	147 78	

ORTGAGE CORPORATIONS' TAX — *Concluded.*

ing Company, ...	$439 38	
an and Trust Company, .	50 00	
and Trust Company, . .	229 38	
and Trust Company, . .	436 90	
oan and Trust Company, .	614 35	
orthwestern Investment Co.,	238 96	
Mortgage Security Company,	50 00	
ment Company, ...	50 00	
d Trust Company, . . .	179 07	
Company, Spokane, . .	371 22	
nd Trust Company, . .	50 00	
nd Trust Company, Southern	37 81	
and Trust Company, . .	56 61	
and and Mortgage Company,	129 53	
y Company, ...	57 50	
		$4,612 63

DETAILS No. 16.

OREIGN RAILROAD COMPANIES' TAX.

[Pub. Stat., Chap. 13, Sects. 43 and 46.]

	May.	November.	
ral Railway mited), . .	$24,125 00	–	
ay Company	2,624 00	$2,624 00	
	$26,749 00	$2,624 00	$29,373 00
ecount 1893: — ral Railway mited), . .	–	$24,125 00	24,125 00
			$53,498 00

DETAILS No. 17.

RAILROAD COMMISSIONERS' TAX.

112, Sect. 12; Acts 1887, Chap. 334; 1888, Chap. 365; 1889, Chap. 154.]

he following-named railroad s, to defray expenses of the ommissioners to July 1, 1893 n proportion to income and ne corporations): —		
any Railroad, ...	$4,563 54	
ne Railroad, ...	4,703 27	

STATEMENT III. **Revenue Receipts.** DETAILS I

RAILROAD COMMISSIONERS' TAX — *Continued.*

Boston, Revere Beach and Lynn Railroad,	$183 74
Connecticut River Railroad,	272 04
Fitchburg Railroad,	2,690 39
Grafton and Upton Railroad,	22 75
Hoosac Tunnel and Wilmington Railroad,	19 23
Martha's Vineyard Railroad,	2 26
New London Northern Railroad,	153 11
New York and New England Railroad,	1,157 33
New York, New Haven and Hartford Railroad,	1,630 56
Old Colony Railroad,	4,510 88
Union Freight Railroad,	54 08
Worcester and Shrewsbury Railroad,	16 68
Street Railways.	
Albany Freight,	27
Brockton,	104 03
Brockton and Holbrook,	6 54
Clinton,	44
Cottage City,	4 56
East Middlesex,	26 33
East Wareham, Onset Bay and Point Independence,	2 21
Fitchburg and Leominster,	48 21
Framingham Union,	9 50
Globe,	113 56
Gloucester,	30 05
Haverhill and Amesbury,	47 29
Holyoke,	41 87
Hoosac Valley,	29 07
Hull,	2 81
Lowell and Suburban,	138 65
Lowell, Lawrence and Haverhill,	63 25
Lynn and Boston,	575 47
Marlborough,	10 33
Milford and Hopedale,	7 74
Nantucket,	6 17
Natick,	25 30
Natick and Cochituate,	6 82
Newburyport and Amesbury,	36 22
Newton,	34 95
Newton and Boston,	13 00
Newtonville and Watertown,	76
Northampton,	46 77
North End,	10 81
North Woburn,	11 98
Pittsfield,	12 10
Plymouth and Kingston,	19 69
Quincy and Boston,	24 66
Rockland and Abington,	3 33
Siasconset,	07
Springfield,	222 36
Taunton,	31 85

OAD COMMISSIONERS' TAX — *Concluded.*

. . . . .	$111 76	
Stoneham, ...	107 09	
. . . . .	3,509 57	
olidated, ...	173 49	
ester and Spencer, . .	52 88	
Millbury, ...	23 03	
Shrewsbury, ...	1 51	
. . . . .	5 65	
. . . . .		$25,733 86
Steam Railroads, . . .	$19,979 86	
Street Railways, . .	5,754 00	
		$25,733 86

DETAILS No. 18.

RAILROAD REPORTS.

[Pub. Stat., Chap. 113, Sect. 82.]

lliam A. Crafts, clerk of Railroad Com-	$1,960 00

DETAILS No. 19.

LIQUOR LICENSES.

oneys received for licenses to be paid into the State Treasury within one r they have been received. — Pub. Stat., Chap. 100, Sect. 14.]

e following cities and towns: —

. . .	$3,163 50	Cambridge, . . .	$12 25
. . .	1 75	Charlemont, . .	25
. . .	1 50	Chester, . . .	325 25
. . .	75	Chicopee, . . .	6,777 25
. . .	2,076 25	Clinton, . . .	3,752 00
. . .	1,250 50	Cohasset, . . .	28 38
. . .	25	Concord, . . .	75
. . .	25	Cottage City, . .	25
. . .	269,644 00	Danvers, . . .	1 50
. . .	1,575 75	Dedham, . . .	75
. . .	1,125 75	Douglas, . . .	425 50

STATEMENT III. **Revenue Receipts.** DETAILS

LIQUOR LICENSES — *Continued.*

Dracut,	$375 00	Northborough,	$0
Dudley,	650 00	Northbridge,	
Easthampton,	1,525 50	North Brookfield,	
Fall River,	28,218 50	Orange,	
Framingham,	50	Orleans,	
Gloucester,	9,375 00	Otis,	62
Grafton,	1,750 75	Palmer,	2,551
Great Barrington,	2,270 00	Pepperell,	1,238
Hadley,	62 50	Plymouth,	1
Hardwick,	.25	Russell,	150
Haverhill,	13,510 00	Sandisfield,	62
Hinsdale,	25	Scituate,	650
Holliston,	825 75	Sheffield,	
Holyoke,	11,357 25	Shirley,	325
Hudson,	1,501 00	Springfield,	16,382
Hull,	2,175 00	Taunton,	10,402
Huntington,	25	Templeton,	
Hyde Park,	1 50	Topsfield,	
Lawrence,	22,058 25	Upton,	
Leicester,	25	Walpole,	
Lowell,	28,991 25	Waltham,	7,966
Marlborough,	4,875 00	Ware,	
Medford,	1,239 50	Washington,	75
Medway,	1,063 00	Webster,	2,976
Methuen,	50	Wellesley,	
Milford,	3,251 75	Wendell,	375
Nahant,	762 50	Westfield,	3,376
Nantucket,	213 00	West Springfield,	1,463
Needham,	75	West Stockbridge,	325
New Bedford,	14,857 25	Worcester,	29,788
Newburyport,	5,557 87	Woburn,	3,251
North Adams,	7,577 25		
Northampton,	4,552 00		$540,191
North Andover,	50		

Received on account of 1893 and previous years: —		
Amherst,	$0 25	
Boston,	1,404 25	
Brookline,	1 50	
Cambridge,	1 75	
Clinton,	25	
Amount carried forward,		$540,191

LIQUOR LICENSES — *Concluded.*

ought forward, ...	. . .	$540,191 00
. . . . .	$0 25	
ter, ...	25	
. . . . .	325 00	
. . . . .	25	
. . . . .	25	
. . . . .	62 75	
. . . . .	25	
. . . . .	1 00	
. . . . .	25	
. . . . .	37 50	
. . . . .	1 00	
. . . . .	2 00	
. . . . .	1,951 50	
. . . . .	50	
. . . . .	51 75	
ugh, ...	25	
. . . . .	5 50	
ough, ...	25	
. . . . .	1 25	
. . . . .	75	
. . . . .	50	
. . . . .	250 50	
		4,101 50
. . . . .	. . .	$544,292 50
ed on account of 1894, . .	$540,191 00	
ved on account of 1893 and rs, ...	4,101 50	
		$544,292 50

DETAILS No. 20.

CONFISCATED LIQUORS.

[Pub. Stat, Chap. 100, Sect. 38.]

ufus R. Wade, Chief of District Police, .	$3,000 00

DETAILS No. 21.

INTEREST ON DEPOSITS.

[Pub. Stat., Chap. 16, Sect. 55.]

Adams National Bank, North Adams, . .	$680 83
Agawam National Bank, Springfield, . .	1,056 87
Amesbury National Bank, ...	602 47

STATEMENT III. **Revenue Receipts.** DETAILS 21

INTEREST ON DEPOSITS — *Continued.*

Received of Appleton National Bank, Lowell,	$913 84
Arlington National Bank, Lawrence,	655 20
Asiatic National Bank, Salem,	230 48
Atlantic National Bank, Boston,	2,338 09
Atlas National Bank, Boston,	4,152 20
Blackstone National Bank, Boston,	384 34
Boston National Bank,	690 01
Broadway National Bank, Boston,	379 20
Bunker Hill National Bank, Boston,	1,312 31
Central National Bank, Boston,	956 30
Central National Bank, Worcester,	816 40
Chapin National Bank, Springfield,	894 17
Charles River National Bank, Cambridge,	228 76
Chicopee National Bank, Springfield,	818 06
Citizen's National Bank, Worcester,	774 62
City National Bank, Boston,	160 30
City National Bank, Gloucester,	607 82
City National Bank, Holyoke,	807 21
City National Bank, Springfield,	1,012 91
City National Bank, Worcester,	1,029 42
Columbian National Bank, Boston,	1,732 63
Commercial National Bank, Boston,	208 50
Continental National Bank, Boston,	589 59
Conway National Bank,	212 17
Crocker National Bank, Turner's Falls,	610 60
Eagle National Bank, Boston,	57 91
Essex National Bank, Haverhill,	366 35
Faneuil Hall National Bank, Boston,	1,238 33
First National Bank, Adams,	797 57
First National Bank, Ashburnham,	103 77
First National Bank, Boston,	885 94
First National Bank, Chicopee,	167 05
First National Bank, Haverhill,	529 48
First National Bank, Gloucester,	607 55
First National Bank, Lowell,	757 17
First National Bank, Merrimac,	429 29
First National Bank, Newburyport,	843 87
First National Bank, Northampton,	1,318 97
First National Bank, Salem,	877 75
First National Bank, Springfield,	883 17
First National Bank, Waltham,	10 61
First National Bank, Worcester,	705 44
First Ward National Bank, Boston,	762 47
Fitchburg National Bank,	864 66
Fourth National Bank, Boston,	1,234 25
Framingham National Bank,	608 57
Franklin County National Bank, Greenfield,	605 39
Freeman's National Bank, Boston,	443 07
Globe National Bank, Boston,	615 36
Grafton National Bank,	108 91
Greylock National Bank, North Adams,	587 30
Hamilton National Bank, Boston,	428 50
Hampshire County Nat'l B'k, Northampton,	1,052 81

TEREST ON DEPOSITS — *Continued.*

erhill National Bank,	$584 22
yoke National Bank,	739 61
ne National Bank, Holyoke,	668 05
rard National Bank, Boston,	844 12
n Hancock National Bank, Springfield,	1,202 76
rence National Bank,	820 16
ester National Bank,	520 50
minster National Bank,	369 40
coln National Bank, Boston,	265 75
ufacturers' National Bank, Boston,	286 83
ket National Bank, Boston,	673 43
ket National Bank, Brighton,	228 45
tha's Vineyard National Bank,	129 48
sasoit National Bank, Fall River,	829 16
hanics' National Bank, Boston,	525 75
cantile National Bank, Salem,	582 46
chants' National Bank, Lawrence,	585 74
chants' National Bank, New Bedford,	1,102 36
chants' National Bank, Salem,	523 42
rimack National Bank, Boston,	459 61
ropolitan National Bank, Boston,	824 70
bury National Bank,	521 23
ument National Bank, Boston,	429 97
nt Vernon National Bank, Boston,	432 37
onal Bank of Commerce, Boston,	1,275 59
onal Bank of Commonwealth, Boston,	1,023 34
onal Bank of North America, Boston,	1,417 54
onal Bank of Redemption, Boston,	1,695 61
onal Bank of the Republic, Boston,	5,070 51
onal Hide and Leather Bank, Boston,	1,950 93
onal Revere Bank, Boston,	3,824 09
onal Security Bank, Boston,	1,427 97
ional Security Bank, Lynn,	471 24
onal Union Bank, Boston,	826 54
England National Bank, Boston,	798 93
th National Bank, Boston,	975 81
thampton National Bank,	1,050 74
Boston National Bank,	892 57
Lowell National Bank,	640 39
ord National Bank,	106 52
fic National Bank, Lawrence,	734 27
National Bank, Holyoke,	459 62
ple's National Bank, Boston,	435 88
ow River National Bank, Amesbury,	619 19
scott National Bank, Lowell,	738 00
chon National Bank, Springfield,	777 73
nsigamond National Bank, Worcester,	633 56
road National Bank, Lowell,	1,544 14
stone National Bank, Fitchburg,	833 90
em National Bank,	947 76
ond National Bank, Boston,	2,006 01
ond National Bank, Fall River,	767 81
ond National Bank, Haverhill,	670 45

STATEMENT III. **Revenue Receipts.** DETAILS 21

INTEREST ON DEPOSITS — *Continued.*

Received of Second National Bank, Springfield,		$980 4
Shawmut National Bank, Boston,		3,808 0
Shoe and Leather National Bank, Boston,		684 8
Somerville National Bank,		447 2
Springfield National Bank,		755 4
State National Bank, Boston,		2,259 1
Third National Bank, Boston,		2,142 4
Third National Bank, Pittsfield,		449 9
Third National Bank, Springfield,		1,007 5
Traders' National Bank, Boston,		121 1
Traders' National Bank, Lowell,		262 9
Tremont National Bank, Boston,		810 4
Wachusett National Bank, Fitchburg,		1,275 0
Wamesit National Bank, Lowell,		257 2
Warren National Bank, Peabody,		582 5
Webster National Bank, Boston,		210 0
Winnissimmet National Bank, Chelsea,		412 9
Winthrop National Bank, Boston,		481 0
American Loan and Trust Company,		1,692 0
Beacon Trust Company,		141 2
International Trust Company,		1,352 0
Massachusetts Loan and Trust Company,		1,996 1
Mercantile Loan and Trust Company,		95 3
Old Colony Trust Company,		1,952 5
Springfield Safe Deposit and Trust Company,		1,117 5
State Street Safe Deposit and Trust Company,		774 0
Kidder, Peabody and Company,		4,213 0
		$121,798
Received on account of 1893: —		
Adams National Bank, North Adams,	$50 95	
Agawam National Bank, Springfield,	114 66	
Amesbury National Bank,	76 26	
Appleton National Bank, Lowell,	123 29	
Arlington National Bank, Lawrence,	69 05	
Atlantic National Bank, Boston,	64 73	
Atlas National Bank, Boston,	1,166 93	
Blackstone National Bank, Boston,	106 49	
Boston National Bank,	130 47	
Broadway National Bank, Boston,	139 18	
Bunker Hill National Bank, Boston,	83 88	
Central National Bank, Boston,	78 42	
Central National Bank, Worcester,	86 30	
Chapin National Bank, Springfield,	94 52	
Charles River National Bank, Cambridge,	25 48	
Chicopee National Bank, Springfield,	94 11	
Citizens' National Bank, Worcester,	81 78	
City National Bank, Boston,	65 41	
City National Bank, Gloucester,	61 64	
City National Bank, Holyoke,	88 34	
Amount carried forward,		$121,798

NTEREST ON DEPOSITS — *Continued.*

ought forward, . . .	. . .	$121,798 31
Bank, Springfield, . . .	$112 60	
Bank, Worcester, . . .	105 21	
ional Bank, Boston, . .	126 37	
tional Bank, Boston, . .	76 02	
tional Bank, Boston, . .	109 92	
al Bank, ...	25 48	
al Bank, Turner's Falls, .	61 65	
Bank, Haverhill, . . .	43 75	
ational Bank, Boston, . .	65 41	
Bank, Ashburnham, . .	12 73	
Bank, Boston, . . .	65 40	
Bank, Gloucester, . . .	69 03	
Bank, Haverhill, . . .	38 22	
Bank, Lowell, . . .	114 66	
Bank, Merrimac, . . .	68 62	
Bank, Salem, ...	87 12	
Bank, Newburyport, . .	87 12	
Bank, Springfield, . .	60 82	
Bank, Worcester, . . .	69 10	
ional Bank, Boston, . .	140 41	
onal Bank, ...	87 12	
l Bank, Boston, . . .	214 39	
ational Bank, . . .	60 82	
y National Bank, Greenfield,	43 55	
onal Bank, Boston, . .	96 23	
Bank, Boston, . . .	217 13	
al Bank, ...	18 22	
nal Bank, Adams, . . .	67 38	
onal Bank, Boston, . .	100 35	
unty National Bank, North-	86 27	
onal Bank, ...	43 15	
al Bank, ...	62 50	
Bank, Holyoke, . . .	61 70	
al Bank, Boston, . . .	107 88	
National Bank, Springfield, .	112 60	
onal Bank, ...	61 64	
nal Bank, ...	50 96	
tional Bank, ...	25 48	
al Bank, Boston, . . .	53 08	
National Bank, Boston, .	71 57	
al Bank, Brighton, . .	85 27	
onal Bank, Fall River, . .	94 18	
ional Bank, Boston, . .	74 99	
ional Bank, Salem, . .	43 56	
tional Bank, Lawrence, . .	69 01	
tional Bank, New Bedford, .	87 12	
tional Bank, Salem, . .	68 79	
tional Bank, Haverhill, . .	71 30	
rried forward, . . .	. . .	$121,798 31

STATEMENT III. **Revenue Receipts.** DETAILS 2

INTEREST ON DEPOSITS — *Continued.*

Amount brought forward, . . .	. . .	$121,798 3
Metropolitan National Bank, Boston, . .	$160 96	
Millbury National Bank, ...	43 56	
Monument National Bank, Boston, . .	64 73	
Mount Vernon National Bank, Boston, .	53 08	
National Bank of Commonwealth, Boston, .	168 90	
National Bank of North America, Boston, .	210 82	
National Bank of Redemption, Boston, .	199 32	
National Bank of the Republic, Boston, .	231 85	
National Hide and Leather Bank, Boston, .	293 50	
National Revere Bank, Boston, . . .	1,308 49	
National Security Bank, Boston, . . .	156 04	
New England National Bank, Boston, . .	137 33	
North National Bank, Boston, . . .	109 25	
Northampton National Bank, . . .	87 12	
Old Boston National Bank, ...	112 67	
Old Lowell National Bank, ...	89 17	
Oxford National Bank, ...	23 88	
Pacific National Bank, Lawrence, . .	76 44	
Park National Bank, Holyoke, . . .	25 50	
People's National Bank, Boston, . . .	92 11	
Powow River National Bank, Amesbury, .	69 04	
Prescott National Bank, Lowell, . . .	101 92	
Pynchon National Bank, Springfield, . .	69 03	
Quinsigamond National Bank, Worcester, .	69 04	
Railroad National Bank, Lowell, . . .	341 42	
Rollstone National Bank, Fitchburg, . .	69 04	
Salem National Bank, ...	103 95	
Second National Bank, Boston, . . .	161 30	
Second National Bank, Fall River, . .	105 21	
Second National Bank, Haverhill, . .	43 56	
Shawmut National Bank, Boston, . .	882 19	
Shoe and Leather National Bank, Boston, .	62 67	
Springfield National Bank, ...	63 70	
State National Bank, Boston, . . .	127 49	
Third National Bank, Boston, . . .	1,428 93	
Third National Bank, Pittsfield, . . .	38 22	
Third National Bank, Springfield, . .	118 90	
Traders' National Bank, Boston, . . .	79 11	
Traders' National Bank, Lowell, . . .	25 48	
Tremont National Bank, Boston, . . .	190 41	
Wamesit National Bank, Lowell, . . .	52 19	
Wachusett National Bank, Fitchburg, . .	191 14	
Warren National Bank, Peabody, . .	38 21	
Webster National Bank, Boston, . . .	86 64	
Winnisimmet National Bank, Chelsea, .	38 21	
Winthrop National Bank, Boston, . .	106 50	
American Loan and Trust Company, . .	296 57	
International Trust Company, . . .	197 26	
Massachusetts Loan and Trust Company, .	241 78	
Amount carried forward, . . .	. . .	$121,798 3

NTEREST ON DEPOSITS — *Concluded.*

ought forward, . . .	. . .	$121,798 31
ust Company, . . .	$303 15	
fe Deposit and Trust Com-	97 14	
afe Deposit and Trust Com-	253 99	
		16,275 88
. . . . .	. . .	$138,074 19
ed on account of 1894, . .	$121,798 31	
ed on account of 1893, . .	16,275 88	
		$138,074 19

DETAILS No. 22.

INTEREST ON CORPORATION TAX.

m the following corporations: —

ishing Company, . . .	$6 38
tead Company, . . .	5 10
ectionery Company, . .	1 06
vator Publishing Company, .	5 50
ishing Company, . . .	3 75
tham Watch Company, . .	86 83
Hardware Company, . .	32 26
Piano Company, . . .	64 26
Company, ...	2 37
l Company, ...	1 00
ompany, ...	19 46
age Company, . . .	1 66
Company, ...	82 25
ier Company, . . .	6 20
Company, ...	69
Company, ...	101 25
n Company, ...	1 32
sing Company, . . .	9 29
Light Company, . . .	69 96
Protective Association, .	10
escent Lamp Company, . .	3 81
and Granite Company, .	1 36
Cotta Company, . . .	1 60
Company, ...	8 30
ord and Company, Incor-	5 06
t Railway Company, . .	1 06
ck Company, ...	11 36

STATEMENT III. **Revenue Receipts.** DETAILS 2

INTEREST ON CORPORATION TAX — *Continued.*

Burleigh Rock Drill Company,	$0 60
Casino Art Company,	11 42
Cantelo Manufacturing Company,	25
Chequasset Lumber Company,	25 24
Chelsea Express Despatch Company,	2 45
Child Acme Cutter and Press Company,	16 52
Childs and Kent Express Company,	10 11
Choate Drug and Chemical Company,	4 94
Chandler Adjustable Chair and Desk Company,	6 48
Claflin & Kimball, Incorporated,	2 10
Charles Perry Manufacturing Company,	05
Columbia Rubber Company,	4 50
Commonwealth Jewelry Company,	7 60
Connecticut Steam Stove Company,	4 50
Cornelius Callahan Company,	16 06
Crystal Emery Wheel Company,	67
C. W. Mutell Manufacturing Company,	15 96
Damon Safe and Iron Works,	26
Dedham Electric Company,	95
Dorchester Gas Company,	7 49
Empire Laundry Machinery Company,	2 37
Engraver and Printer Company,	5 35
E. P. Sanderson Company,	1 82
Evening Gazette Company,	30 46
E. W. Noyes Company,	4 60
Eureka Ruling and Binding Company,	9 60
F. E. Young Company,	10 40
Foundry Supply Company,	4 97
Franklin Educational Company,	18 50
Garratt Food Company,	89
George H. Wood Company,	6 98
Globe Investment Company,	138 96
Hamblin and Russell Manufacturing Company,	1 10
Haverhill and Amesbury Street Railway Company,	30 79
Haverhill Roller Toboggan Company,	6 40
Haydenville Manufacturing Company,	8 43
Henry Wood's Sons Company,	20 00
Hercules Foundry Company,	4 59
Highland Foundry Company,	32 48
Holtzer Cabot Electric Company,	4 74
Hull Street Railway Company,	19 44
Knitted Mattress Company,	7 68
J. A. Cummings Printing Company,	2 47
Jameson and Knowles Company,	5 62
J. B. Parker Machine Company,	1 35
J. H Conant Company,	39
John Cavanagh and Son Building Moving Company,	1 23
Lakeview Printing Company,	4 49
Lamphrey Boiler Furnace Protector Co.,	11 92

ST ON CORPORATION TAX — *Continued.*

t Company,	$3 36
urban Street Railway Com-	
	75 07
any,	37 95
Company,	50
Gazette Publishing Company,	1 97
nverse Company,	1 72
eamship Company,	33 30
onsocket Railroad,	4 60
in and Providence Railroad,	4 61
and Company, Corporation,	1 97
ompany,	8 66
acturing Company,	4 22
Company,	4 88
ton Glass Company,	2 40
Street Railway Company,	22 30
r Company,	38
lerald Company,	1 10
Folding Box Company,	12 82
Rattan Company,	3 67
hoe Manufacturing Company,	35
blishing Company,	33
ston Street Railway Company,	14 87
au Street Railway Company,	4 19
ectric Company,	13 46
mpany,	14 95
Worcester Railroad Company,	78 05
perative Company,	2 90
facturing Company,	31 57
ufacturing Company,	3 00
d Moulding Company,	6 93
boat Company,	6 88
acturing Company,	7 04
Company,	2 22
Company,	2 72
nal Company,	2 66
facturing Company,	21 06
Springfield Railroad,	4 60
nboat Company,	6 00
Lake Steamboat Company,	15
nd Massachusetts Railroad,	4 60
on Corporation,	23 97
ing Company,	9 64
Company,	2 44
l Instrument Company,	14 68
Co-operative Mercantile Co.,	3 80
Co-operative Grocery Union,	30
rsery Company,	2 66
g Company,	6 88
Iron Company,	27 22
Gas Company,	139 00
Sturbridge and Brookfield	
	2 47

STATEMENT III. **Revenue Receipts.** DETAILS 2

INTEREST ON CORPORATION TAX — *Concluded.*

Sparrell Print,	$1 15	
Standard Horse Shoe Company,	1 28	
Standard Publishing Company,	06	
Stoughton Rubber Company,	2 34	
Sterling Emery Wheel Company,	2 68	
Stratton Brothers Company,	1 85	
Suburban Parcel Delivery Company,	5 09	
Sumner Drug and Chemical Company,	5 50	
Suspension Transportation Company,	1 48	
T. F. Little Oil Company,	6 47	
Thompson and Odell Company,	32 49	
Thorp and Martin Company,	2 00	
Union Loan and Trust Company,	24 28	
Union Street Railway Company,	119 15	
Wakefield and Stoneham Street Railway Company,	35 70	
Waltham Watch Tool Company,	31	
Watchman Publishing Company,	4 57	
W. B. Witherell Company,	9 18	
W. C. Young Manufacturing Company,	19 77	
W. E. Howe Company,	9 16	
W. F. Adams Company,	1 98	
Weymouth Light and Power Company,	31 08	
Wheelman Company,	3 58	
Whitman Electric Company,	14 46	
Whittemore, Woodbury Company,	2 84	
Wickersham Quoin Company,	10	
Williams Table and Lumber Company,	84	
Woodward and Brown Piano Company,	53 16	
Worcester Co-operative Meat Market,	7 59	
Worcester Steam Heating Company,	8 67	
Worcester and Millbury Street Railway Company,	7 19	
Worcester, Leicester and Spencer Street Railway Company,	21 13	
		$2,056 3

DETAILS No. 23.

INTEREST ON STATE TAX.

Received from town of Monroe,	$1 05	
of Shelburne,	75	
		$1 8

DETAILS No. 24.

ON FOREIGN MORTGAGE CORPORATIONS' TAX.

American Loan and Trust Company of ., ...	$1 78

DETAILS No. 25.

EREST ON GAS COMMISSIONERS' TAX.

Adams Electric Light and Power Com-	$0 46

DETAILS No. 26.

EST ON RAILROAD COMMISSIONERS' TAX.

Cottage City Street Railway Company, ...	$0 08	
Wakefield and Stoneham Street Railway Company,	3 46	
		$3 54

DETAILS No. 27.

EREST ON COLLATERAL LEGACY TAX.

sundry persons, ...	$7,760 85

DETAILS No. 28.

T ON ABOLITION GRADE CROSSINGS LOAN.

[Acts 1893, Chap. 424.]

ued interest on bonds sold, ...	$1,893 87

DETAILS No. 29.

INTEREST ON ARMORY LOAN.

[Acts of 1888, Chap. 384.]

Received of Armory Loan Sinking Fund: — Interest on Armory Loan, 1894, ...	$32,400

DETAILS No. 30.

INTEREST ON FITCHBURG RAILROAD SECURITIES LOAN.

[Acts of 1893, Chap. 408.]

Received interest on bonds, ...	$204,584

DETAILS No. 31.

INTEREST ON MEDFIELD INSANE ASYLUM LOAN.

[Acts 1894, Chap. 391.]

Received accrued interest on sale of bonds, ...	$5,512

DETAILS No. 32.

INTEREST ON METROPOLITAN SEWERAGE LOAN.

[Acts of 1889, Chap. 439.]

Received of Metropolitan Sewerage Loan: — Interest on Loan, 1894, ...	$167,571

DETAILS No. 33.

INTEREST ON METROPOLITAN PARKS LOAN, SERIES 2.

[Acts 1894, Chap. 288.]

Received premium on bonds sold, ...	$45,000

DETAILS No. 34.

REST ON METROPOLITAN PARKS LOAN.

[Acts 1893, Chap. 407.]

um on sale of bonds, ...	$120,856 26

DETAILS No. 35.

TEREST ON STATE HIGHWAY LOAN.

[Acts 1894, Chap. 497.]

L. Day and Company, ...	$3,150 00

DETAILS No. 36.

ACHUSETTS STATE PRISON INDUSTRIES.

[Pub. Stat., Chap. 16, Sect. 52.]

F. Bridges, Warden, for merchandise	$160,713 14

DETAILS No. 37.

INCOME FROM STATE PRISON.

[Pub. Stat., Chap. 221, Sect 59.]

abor of convicts, etc.: — Bridges, Warden, ...	$7,878 09

DETAILS No. 38.

ACHUSETTS REFORMATORY INDUSTRIES.

[Pub. Stat., Chap. 16, Sect. 52.]

seph F. Scott, Superintendent, for mer-	$63,108 96

DETAILS No. 39.

INCOME FROM MASSACHUSETTS REFORMATORY.

[Acts of 1886, Chap. 225, Sect. 29.]

Received for labor of convicts, etc : — From Joseph F. Scott, Superintendent, . . .	$8,997

DETAILS No. 40.

REFORMATORY PRISON FOR WOMEN, INDUSTRIES.

Received from Ellen C. Johnson, Superintendent: — For merchandise sold, ...	$15,536

DETAILS No. 41.

INCOME FROM REFORMATORY PRISON FOR WOMEN.

[Pub. Stat., Chap. 16, Sect. 52.]

Received of Ellen C. Johnson, Superintendent: — For merchandise sold, ...	$1,302

DETAILS No. 42.

INCOME FROM STATE ALMSHOUSE.

[Pub. Stat., Chap. 16, Sect. 52.]

Received of Herbert B. Howard, Superintendent, . .	$870

DETAILS No. 43.

INCOME FROM STATE PRIMARY SCHOOL.

[Pub. Stat., Chap. 16, Sect. 52.]

Received of Walter A. Wheeler, Superintendent, . .	$666

DETAILS No. 44.

INCOME FROM STATE FARM.

[Pub. Stat., Chap. 16, Sect. 52.]

I. Blackstone, Superintendent: —	
oduce, etc., ...	$3,344 41

DETAILS No. 45.

ME FROM LYMAN SCHOOL FOR BOYS.

[Pub. Stat., Chap. 16, Sect. 52.]

o. F. Chapin, Superintendent, . . .	$1,170 69

DETAILS No. 46.

OM STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Pub. Stat., Chap. 16, Sect. 52.]

nn L. Brackett, Superintendent, . .	$414 86

DETAILS No. 47.

FROM BOARD OF LUNACY AND CHARITY.

Stat., Chaps. 16, 86, 87, 88 and 89, Sects. 52, 11, 7 and 51.]

: —		Amesbury, . . .	$244 67
r sup-		Andover, . . .	402 35
ds in		Arlington, . . .	331 96
alms-		Ashburnham, . .	155 29
. .	$4,991 37	Ashland, . . .	71 97
mship		Athol, ...	44 11
. .	77 92	Attleborough, . .	224 54
. .	21 43	Ayer, ...	97 50
		Barnstable, . . .	311 22
cities		Beverly, . . .	366 28
		Billerica, . . .	48 75
. .	74 75	Blackstone, . .	240 54
. .	381 18	Boston, . . .	31,696 46

STATEMENT III. **Revenue Receipts.** DETAILS

INCOME FROM BOARD OF LUNACY AND CHARITY — *Cont*

Boylston,	$117 00	Freetown,	$93
Boxborough,	28 00	Gardner,	95
Bradford,	227 50	Georgetown,	36
Braintree,	356 32	Gloucester,	567
Brockton,	374 96	Grafton,	135
Brookfield,	12 54	Great Barrington,	82
Brookline,	310 38	Greenfield,	127
Cambridge,	3,280 63	Groveland,	197
Canton,	561 65	Halifax,	38
Chatham,	109 20	Hancock,	135
Chelmsford,	46 43	Hanover,	146
Chelsea,	1,429 92	Hardwick,	172
Cheshire,	22 28	Harvard,	25
Chester,	208 93	Harwich,	10
Chicopee,	73 37	Haverhill,	743
Chilmark,	126 80	Hingham,	50
Clinton,	359 36	Holbrook,	169
Cohasset,	146 00	Holland,	42
Concord,	528 07	Holliston,	50
Dalton,	17 71	Holyoke,	278
Danvers,	309 89	Hopkinton,	1,040
Dedham,	938 09	Hudson,	7
Dighton,	80 79	Ipswich,	53
Douglas,	196 86	Lakeville,	4
Dover,	10 00	Lancaster,	367
Dracut,	43 20	Lawrence,	2,093
Dudley,	318 93	Lee,	178
Dunstable,	29 25	Leicester,	63
East Bridgewater,	140 31	Leominster,	72
Easthampton,	116 53	Leverett,	9
Easton,	455 42	Lexington,	50
Egremont,	11 61	Littleton,	12
Erving,	69 64	Lowell,	1,23
Essex,	26 93	Lunenburg,	9
Everett,	505 38	Lynn,	2,45
Fairhaven,	217 04	Lynnfield,	5
Fall River,	1,927 36	Malden,	1,03
Falmouth,	146 00	Manchester,	28
Fitchburg,	485 15	Marblehead,	3
Florida,	346 82	Marlborough,	51
Foxborough,	50 61	Medford,	14
Framingham,	513 94	Medway,	20
Franklin,	168 21	Melrose,	4

I BOARD OF LUNACY AND CHARITY — *Cont'd.*

. .	$224 93	Saugus, . . .	$388 60
. .	292 00	Scituate, . . .	97 10
. .	73 82	Sherborn, . . .	26 46
. .	591 37	Shirley,. . . .	110 96
. .	97 93	Shrewsbury, . .	168 75
. .	161 85	Somerset, . . .	143 00
. .	31 14	Somerville,. . .	765 47
. .	232 71	Southampton, . .	499 69
. .	123 04	Southborough, . .	174 00
. .	163 89	Southbridge, . .	209 60
. .	391 74	Spencer, . . .	301 32
. .	114 68	Springfield, . .	521 42
. .	804 65	Sterling, . . .	182 40
. .	410 89	Sudbury, . . .	19 04
. .	616 68	Sutton, . . .	297 88
. .	56 60	Swampscott, . .	173 35
. .	406 61	Taunton, . . .	1,213 70
. .	90 08	Templeton,. . .	39 00
. .	130 00	Tewksbury, . .	16 71
ugh, .	37 14	Townsend, . . .	536 71
. .	188 25	Uxbridge, . . .	562 59
d, .	91 00	Wakefield, . . .	163 88
. .	146 00	Walpole, . . .	53 39
. .	39 00	Waltham, . . .	539 71
. .	124 43	Ware, ...	291 87
. .	167 14	Wareham, . . .	346 39
. .	20 59	Warren, . . .	61 04
. .	162 50	Watertown, . .	146 00
. .	57 11	Wayland, . . .	297 61
. .	100 91	Webster, . . .	435 72
. .	211 71	Wellesley, . . .	1,212 57
. .	146 25	Westborough, . .	108 64
. .	448 44	West Boylston, . .	173 39
. .	84 96	West Bridgewater, .	127 21
. .	484 35	West Brookfield, .	146 00
. .	255 57	Westford, . . .	173 86
. .	86 29	Westhampton, . .	56 64
. .	190 57	Westminster, . .	17 64
. .	144 91	West Newbury, . .	40 39
. .	103 08	West Springfield, .	83 11
. .	664 95	Weymouth,. . .	307 69
. .	177 73	Whitman, . . .	27 86
. .	84 96	Williamstown, . .	41 79

STATEMENT III. **Revenue Receipts.** DETAILS

INCOME FROM BOARD OF LUNACY AND CHARITY — *Cond*

Wilmington,	$189 89	Wrentham,	$104
Winchendon,	269 33	Yarmouth,	18
Winchester,	90 54		
Woburn,	378 01		$93,670
Worcester,	2,644 52		

DETAILS No. 48.

FOREIGN CORPORATION FEES.

[Acts 1884, Chap. 330.]

Received of the following corporations: —

Aberthaw Construction Co.,	$15 00
A. B. Pitkin Machinery Co.,	15 00
A. Hankey & Co.,	15 00
Album Paper Co.,	15 00
American Garbage Cremator Co.,	15 00
American Glue Co.,	15 00
American Promoting and Trust Co.,	15 00
American Stave and Cooperage Co.,	15 00
American Sole Laying Machine Co.,	15 00
American Railroad Improvement Co.,	15 00
American Railroad Co,	10 00
American Viscose Co.,	15 00
Amesbury Publishing Co.,	15 00
Anchor Electric Co.,	15 00
Armstrong Manufacturing Co.,	15 00
Asbury Remedy Co.,	15 00
Atlantic Improvement Co.,	15 00
Atwood Lock Co.,	15 00
Automatic Machinery Co.,	15 00
Bacon Engineering Co,	15 00
Baker Brothers & Co.,	15 00
Baker Electric Lamp Co.,	15 00
Bagnell Loud Block Co.,	15 00
Barrett Hide Co.,	15 00
Baville Tool and Machine Co.,	15 00
Bay State Confectionery Co.,	15 00
B. F. Wood Music Co.,	15 00
Billings, King Co.,	15 00
Borax Co.,	15 00
Boston Automatic Fire Alarm Co.,	15 00
Boston & Providence Despatch,	15 00
Boston & Lockport Block Co.,	15 00
Boston, Beverly & Salem Steamship Co.,	15 00
Boston Bakers' Supply Co.,	15 00

EIGN CORPORATION FEES — *Continued.*

nd Leather Association,	$15 00
Co.,	15 00
tion and Export Co.,	15 00
ic Cure Co.,	15 00
ium Co.,	15 00
d Fireplace Co,	15 00
re Theatre Co.,	15 00
ty Lock Lamp Chimney Co.,	15 00
o.,	15 00
Co.,	15 00
Duggan Railway Appliance	15 00
cturing Co.,	15 00
cturing Co.,	15 00
nite Co.,	15 00
Co.,	15 00
Rubber Co.,	10 00
York & Boston Refrigerator	15 00
cific Co.,	15 00
Machine Co.,	15 00
Co.,	15 00
Co.,	15 00
rewing Co.,	15 00
sh Register Co,	15 00
ock Co.,	15 00
sting Machine Co.,	15 00
Corporation,	15 00
ewing Co.,	15 00
Co.,	15 00
ahan Co.,	15 00
ottle Co.,	15 00
er Co.,	15 00
Co.,	15 00
r Works Co.,	15 00
cturing Co.,	15 00
Sloan Co.,	15 00
ric Maintenance,	15 00
ement Co.,	15 00
ng Machine,	15 00
e Co.,	15 00
.,	15 00
np Co.,	15 00
ll Drug Co.,	15 00
rk Co.,	15 00
ns Leather Co.,	15 00
ration,	15 00
and Money Transfer,	15 00
Manufacturing Co.,	15 00
Houston Cure Co.,	15 00
nk Co.,	15 00
ric Light and Chemical Co.,	15 00
	15 00

STATEMENT III. Revenue Receipts. DETAILS 48.

FOREIGN CORPORATION FEES — *Continued.*

Fiberloid Co.,	$15 00
Flexible Sole Machine Co.,	15 00
Flower Brothers Medical Co.,	15 00
Franklin Brewing Co.,	15 00
Frank Ridlon Co.,	15 00
Freeman High Speed Bicycle Co.,	15 00
F. S. Webster Co.,	15 00
F. W. Foster Manufacturing Co.,	15 00
General Photo-Engraving Co.,	15 00
German Remedy Co. of Massachusetts,	15 00
Globe Optical Co.,	15 00
Golden Ridge Mining Co.,	15 00
Godfrey Electric Construction Co.,	15 00
Gordon Burnham Battery Co.,	15 00
Goodell Marble Co.,	15 00
Graham Equipment Co.,	15 00
Green Mountain Compound Co.,	15 00
Guyton Horseshoe Calk Co.,	15 00
Halt Heating Co.,	10 00
Hammond Cleat and Insulator Co.,	15 00
Hanks Felter Co.,	15 00
Hartford Bottling Co.,	15 00
H. B. Humphrey Co.,	15 00
H. N. Bates Machine Co.,	15 00
Hide and Leather Manufacturing Co.,	15 00
Highland Brewing Co.,	15 00
Home Ice Co.,	15 00
Hotel Security Checking Co,	15 00
Hingham Improvement Co.,	15 00
Hibbard Mason Co.,	15 00
Hodges Fiber Carpet Co.,	15 00
Household Art Tile Co.,	15 00
Hub Book Binding and Stationery Co.,	15 00
International Fur Co.,	15 00
Isham Lumber Co.,	15 00
J. F. Carter Co.,	15 00
J. L. Mott Iron Works,	15 00
J. Morrill Co.,	15 00
John W. Noyes Shoe Co.,	15 00
Jones Swift Manufacturing Co.,	15 00
Joseph Knight Co.,	15 00
Joseph P. Boyce Cigar Co.,	15 00
J. W. Cullin Hat Manufacturing Co.,	15 00
J. W. Heald Dental Co,	15 00
King's Windsor Cement Dry Mortar Co.,	15 00
Knox Process Shoe Co.,	15 00
Keasbey & Mattison Co.,	15 00
Lamb Manufacturing Co.,	15 00
Laminer Fibre Co.,	15 00
Leather Publishing Co.,	15 00
Lincoln Gold Mining and Milling Co.,	15 00
Lock Stub Check Co.,	15 00
Lothrop Publishing Co.,	15 00

REIGN CORPORATION FEES — *Continued.*

ion Co.,	$15 00
of New York,	15 00
sh Co.,	15 00
Manufacturing Co.,	15 00
cite Fire Proof Co.,	15 00
hemical Fire Extinguisher Co.,	15 00
Electric Machine and Lamp Co.,	15 00
s Cigar Co.,	15 00
Manufacturing Co.,	15 00
Harvesting Machine Co.,	15 00
rust Co.,	15 00
lls Springs Co.,	15 00
ley Trust Co.,	15 00
ench Co.,	15 00
ring Brewing Co.,	15 00
Sons Co.,	15 00
phone Co.,	15 00
and Brass Foundry Co,	15 00
and Box Co.,	15 00
h Register Co.,	15 00
ection Co.,	15 00
l Paper Co,	10 00
riage Trade Exchange,	15 00
Light Co.,	15 00
mical Co.,	15 00
d Advertising Stamp Machine	15 00
d Ink Co.,	15 00
d Metal Screen Co.,	15 00
Milling and Manufacturing Co.,	15 00
d Photograph Co.,	15 00
d Stamp Co.,	15 00
d Sulphate Digester Co.,	15 00
Henderson Co.,	15 00
ber Works,	15 00
Co,	15 00
Co.,	15 00
Co.,	15 00
a Steel Co.,	15 00
ning Co.,	15 00
Track Sander Co.,	15 00
lope Co.,	15 00
ishing Co.,	15 00
and Foundry Co.,	15 00
ctric Safety Appliance Co.,	15 00
ndicate,	15 00
ctric Power, Light and Heat Co.,	15 00
	15 00
emical Works,	15 00
ith Co,	15 00
emical Co.,	15 00
k Manufacturing Co.,	15 00
ocess Co.,	15 00

STATEMENT III. **Revenue Receipts.** DETAILS 49.

FOREIGN CORPORATION FEES — *Concluded.*

Self Sealing Bicycle Tire Co.,	$15 00	
Souvenir Publishing Co,	15 00	
Stamina Manufacturing Co.,	15 00	
Standard Gas Co.,	15 00	
Standard Wall Trunk Co.,	15 00	
Standard Medicine Co.,	15 00	
Sterling Construction Co.,	15 00	
Stevenson Mattress Machine Co.,	15 00	
Street Car Safety Appliance Co.,	15 00	
Taylor Paint and Oil Co.,	15 00	
Theobroma Manufacturing Co.,	15 00	
Thompson Brown Electric Co.,	15 00	
Titus and Buckley Co.,	15 00	
Tremont Hotel Co,	15 00	
True Manufactory Co.,	5 00	
Twin Steel Water Arch Furnace Co.,	15 00	
Union Brewing Co.,	15 00	
Union Toe Calk Co.,	15 00	
United Service Stores (Limited),	15 00	
United States Collecting Co.,	15 00	
United States Cordage Co.,	15 00	
United States Manufacturing Co.,	5 00	
United States Whip Co.,	15 00	
Universal Cotton Gin and Wool Burrer Co.,	15 00	
Universal Electric Messenger Call Co.,	15 00	
Van Choate Electric Co.,	15 00	
Vassalborough Woolen Co.,	15 00	
Vermont Marble Co.,	15 00	
Warren Co.,	15 00	
W. Elliott Woodward Co.,	5 00	
Wemple Horse Shoeing Co.,	15 00	
Werner Co,	15 00	
Woburn Hills Manufacturing Co.,	5 00	
Whitman Grocery Co.,	15 00	
Williams and Moore Manufacturing Co.,	15 00	
Williamsport Furniture Co.,	15 00	
Winthrop Steamboat Co,	15 00	
Woodward Manufacturing Co.,	15 00	
W. Warren Thread Co.,	15 00	
		$3,375 00

DETAILS No. 49.

FEES FROM LIQUOR CERTIFICATES TO DRUGGISTS.

[Acts 1894, Chap. 435.]

Received of Board of Registration in Pharmacy,	$87 00

DETAILS No. 50.

ROM BOARD OF REGISTRATION IN PHARMACY.

[Acts 1885, Chap. 313.]

. H. Butler, Secretary, ...	$1,155 50

DETAILS No. 51.

ROM BOARD OF REGISTRATION IN DENTISTRY.

[Acts 1887, Chap. 137.]

. V. McLeod, Secretary, ...	$400 00

DETAILS No. 52.

FEES FROM COURTS OF INSOLVENCY.

[Pub. Stat., Chap. 157, Sect 138; Acts 1893, Chap. 469.]

Samuel H. Folsom, Register, Middlesex County, . .	$3,441 00	
Jeremiah T. Mahoney, Register, Essex County, . .	2,861 65	
Elijah George, Register, Suffolk County, ...	1,495 00	
George H. Harlow, Register, Worcester County, . .	1,345 00	
Jonathan Cobb, Register, Norfolk County, ...	861 00	
Samuel B. Spooner, Register, Hampden County, . .	835 28	
Arthur M. Alger, Register, Bristol County, . . .	726 22	
Hubbard M. Abbott, Register, Hampshire County, . .	677 31	
John C. Sullivan, Register, Plymouth County, . .	456 30	
Edward T. Slocum, Register, Berkshire County, . .	246 00	
Francis M. Thompson, Register, Franklin County, . . .	132 55	
Freeman H. Lothrop, Register, Barnstable County, . .	29 00	
		$13,106 31
carried forward, ...	. . .	$13,106 31

STATEMENT III. Revenue Receipts. DETAILS 53.

FEES FROM COURTS OF INSOLVENCY — *Concluded.*

Amount brought forward, . . .	. . .	$13,106 31
Received on account of 1893: —		
of Elijah George, Register, Suffolk County, ...	$6,003 00	
of Frederic W. Southwick, Register, Worcester County, .	1,461 00	
of Samuel H. Folsom, Register, Middlesex County, . .	1,287 00	
of Jeremiah T. Mahoney, Register, Essex County, . .	485 00	
of John C. Sullivan, Register, Plymouth County, . .	335 00	
of Samuel B. Spooner, Register, Hampden County, . .	318 17	
of Jonathan Cobb, Register, Norfolk County, ...	286 00	
of Arthur M. Alger, Register, Bristol County, . . .	157 24	
of Edward T. Slocum, Register, Berkshire County, . .	90 00	
of Hubbard M. Abbott, Register, Hampshire County, . .	80 00	
of Francis M Thompson, Register, Franklin County, . .	46 50	
		10,548 91
Total, ...	. . .	$23,655 22

DETAILS No. 53.

COURTS OF INSOLVENCY, OFFICERS' FEES.

[Acts 1893, Chap. 469.]

Received of Samuel H. Folsom, Register, .	$2,432 32	
of George H. Harlow, Register, .	2,243 02	
of Elijah George, Register, . .	2,216 44	
of Jeremiah T Mahoney, Register,	1,613 86	
of Jonathan Cobb, Register, .	898 32	
of Samuel B. Slocum, Register, .	680 17	
of Arthur M. Alger, Register, .	602 25	
of Edward T. Slocum, Register, .	356 85	
of Freeman H. Lothrop, Register,	214 47	
of Francis M. Thompson, Register,	176 20	
of John C Sullivan, Register, .	168 59	
of Hubbard M. Abbott, Register, .	155 00	
of Beriah T. Hillman, Register, .	21 15	
		$11,778 64
Amount carried forward, . . .	. . .	$11,778 64

OF INSOLVENCY, OFFICERS' FEES — *Concluded.*

brought forward, ...	. . .	$11,778 64
account of 1893: —		
Samuel H. Folsom, Register, .	$1,138 20	
Frederic W. Southwick, Register, ...	752 46	
Elijah George, Register, . .	553 00	
Jeremiah T. Mahoney, Register,	398 38	
Jonathan Cobb, Register, .	240 00	
Arthur M. Alger, Register, .	214 95	
Edward T. Slocum, Register, .	202 43	
Samuel B. Spooner, Register, .	179 34	
John C. Sullivan, Register, .	102 37	
Francis M. Thompson, Register,	53 60	
Freeman H. Lothrop, Register,	48 40	
Hubbard M. Abbott, Register, .	42 75	
Beriah T. Hillman, Register, .	9 85	
		3,935 73
. . . . .	. . .	$15,714 37

DETAILS No. 54.

OM CLERK OF THE SUPREME JUDICIAL COURT.

[Pub. Stat., Chap. 159, Sect. 5.]

H. A. Clapp, Clerk, ...	$364 50

DETAILS No. 55.

FEES FOR COMMISSIONS.

[Pub. Stat., Chap. 21, Sect. 6.]

eived for commissions issued by the Secretary mmonwealth for the year 1894, . . .	$9,330 00

DETAILS No. 56.

FEES FROM ATTORNEY-GENERAL.

Hosea M. Knowlton, Attorney-General, . .	$1,039 97

DETAILS No. 57.

FEES FROM REPORTER OF DECISIONS.

[Pub. Stat., Chap. 159, Sect. 63.]

Received of Geo. F. Tucker, Reporter, ...	$83 40

DETAILS No. 58.

MISCELLANEOUS FEES.

Received of the Secretary of the Commonwealth, . .	$2,018 55

DETAILS No. 59.

FEES FOR CORPORATION CERTIFICATES, ETC.

[Pub. Stat., Chap. 49.]

Received from the Secretary of the Commonwealth, .	$20,597 31

DETAILS No. 60.

COMMISSIONER OF CORPORATIONS' FEES.

[Pub. Stat., Chap. 16, Sect. 52.]

Received from Charles Endicott, Commissioner, . .	$1,182 50

DETAILS No. 61.

HAWKERS' AND PEDDLERS' LICENSES.

[Pub. Stat., Chap. 68.]

Amount received from licenses issued by the Secretary of the Commonwealth during the year 1894, ...	$19,271 50

DETAILS No. 62.

LIMITED PARTNERSHIPS.

[Acts 1887, Chap. 248.]

the Secretary of the Commonwealth, .	$46 00

DETAILS No. 63.

F WORCESTER LUNATIC HOSPITAL LANDS.

lbert Wood, Treasurer, ...	$3,600 00

DETAILS No. 64.

SALE OF BOOKS, ETC.

ecretary of the Commonwealth for sale of	$159 46

DETAILS No. 65.

SALE OF BALLOT BOXES.

ecretary of the Commonwealth for ballot	$50 00

DETAILS No. 66.

ATLAS SHEETS OF MAP OF MASSACHUSETTS.

Commissioners on survey for sheets and	$350 33

DETAILS No. 67.

SALE OF REGISTRATION BOXES.

Received of Secretary of the Commonwealth for boxes sold, ...	$3 50

DETAILS No. 68.

SUPPORT OF PAUPERS BY CITIES AND TOWNS.

Received of Henry Stone, Superintendent of Outdoor Poor Department, ...	$48 00

DETAILS No. 69.

BURIAL OF STATE PAUPERS.

Received of Ashland, ...	$15 00

DETAILS No. 70.

SUPPORT AND TRANSPORTATION OF PAUPER INFANTS.

Received of Henry Stone, Superintendent of Outdoor Poor Department, ...	$635 30

DETAILS No. 71.

TEMPORARY SUPPORT OF PAUPERS.

Received of Henry Stone, Superintendent of Outdoor Poor Department, ...	$512 03

DETAILS No. 72.

CASES OF SETTLEMENT AND BASTARDY.

Received of S. C. Wrightington, Superintendent of Indoor Poor Department, ...	$300 00

DETAILS No. 73.

RENT OF GREAT PONDS.

E. G. Beetle, rent of Farm Pond, . . .	$10 00

DETAILS NO. 74.

ESCHEATED ESTATES.

[Pub. Stat., Chap. 131; Acts 1883, Chap. 264.]

Thomas Dean, Public Administrator, on account of Estate of Anna Richardet, . .	$1,926 48	
James Schouler, Public Administrator, on account of Estate of Margaret A. Brown, . .	396 83	
Joseph N. Pastene, Public Administrator, on account of Estate of Katie McCurdy, or Kate McCurley, . . .	66 18	
. . . . .		$2,389 49

DETAILS NO. 75.

:S FROM GAS AND ELECTRIC LIGHT COMPANIES.

[Acts 1892, Chap. 263]

of the following companies:—		
ectric Light Company, . .	$15 00	
n Gas Company, . . .	30 00	
ctric Illuminating Company of	35 00	
in Gas Company, . . .	5 00	
t and Power Company, . .	5 00	
n Electric Lighting Company, .	5 00	
n Gas Light Company, . .	30 00	
tric Light Company, . . .	30 00	
al Gas Company, . . .	5 00	
y Falls Electric Light Company,	115 00	
as and Electric Light Company,	5 00	
ectric Light Company, . .	15 00	
ric Company, ...	5 00	
		$300 00

DETAILS No. 76.

PENALTIES FOR ILLEGAL SALE OF DAIRY PRODUCTS.

[Acts 1891, Chap. 412.]

Received of Fred C. Ingalls, Clerk, Fines, . . .	$100 00

DETAILS NO. 77.

PENALTIES FOR THE INFRINGEMENT OF FISH LAWS.

Received of W. G Hayes, Clerk, . . .	$23 49	
of Albert Fuller, Clerk, . .	10 00	
of S. B. Rich, ...	10 00	
		$43 49

DETAILS No. 78.

PENALTIES FOR FAILURE TO MAKE RETURNS TO THE STATE BOARD OF LUNACY AND CHARITY.

Abington, . . .	$7 00	East Bridgewater, .	$10 00
Adams, . . .	29 00	Enfield, . . .	8 00
Amesbury, . . .	109 00	Erving, . . .	7 00
Andover, . . .	1 00	Essex, ...	18 00
Attleborough, . .	2 00	Fairhaven, . . .	36 00
Barre, ...	1 00	Falmouth, . . .	2 00
Billerica, . . .	19 00	Fitchburg, . . .	4 00
Blackstone, . . .	169 00	Gill, ...	11 00
Bourne, . . .	14 00	Goshen, . . .	28 00
Bradford, . . .	9 00	Granville, . . .	8 00
Burlington, . . .	3 00	Groton, . . .	14 00
Canton, . . .	17 00	Hampden, . . .	8 00
Charlton, . . .	26 00	Haverhill, . . .	1 00
Chelsea, . . .	8 00	Hinsdale, . . .	10 00
Chicopee, . . .	7 00	Holbrook, . . .	8 00
Clarksburg, . .	49 00	Holyoke, . . .	2 00
Cummington, . .	9 00	Hopedale, . . .	3 00
Dalton, . . .	35 00	Hudson, . . .	2 00
Danvers, . . .	46 00	Lee, ...	14 00
Deerfeld, . . .	61 00	Malden, . . .	11 00

FOR FAILURE TO MAKE RETURNS TO THE STATE
RD OF LUNACY AND CHARITY — *Concluded.*

. .	$45 00	Spencer, ...	$3 00
. .	7 00	Stoneham, . . .	9 00
. .	36 00	Sturbridge, . . .	3 00
. .	36 00	Sutton, ...	40 00
. .	1 00	Taunton, ...	58 00
s, . .	29 00	Tewksbury, . . .	14 00
. .	7 00	Tyngsborough, . . .	7 00
. .	7 00	Uxbridge, ...	15 00
. .	19 00	Washington, . . .	26 00
. .	1 00	Wellesley, ...	36 00
. .	15 00	Wellfleet, ...	2 00
. .	18 00	Westborough, . . .	66 00
. .	4 00	West Bridgewater, .	1 00
. .	7 00	Westfield, ...	3 00
. .	11 00	Westminster, . . .	14 00
. .	1 00	West Springfield, .	10 00
. .	11 00	West Stockbridge, .	1 00
. .	28 00	Williamstown, . . .	18 00
. .	9 00	Windsor, ...	1 00
. .	10 00		
. .	1 00		$1,478 00
. .	22 00		

DETAILS No. 79.

EXPENSES OF COMMITTEES.

Wm. D. Hawley, First Clerk Auditor's Debalance of mileage ticket Boston and Albany	$18 78

DETAILS No. 80.

CONSCIENCE FUND.

f unknown source, money in two lots, $130 00 .00, on May 11, 1893, with request that they be the treasury, ...	$300 00

DETAILS No. 81.

BUREAU OF LABOR CLERKS AND EXPENSES.

Received of H. G. Wadlin, sale of old paper, . . .	$20 12

DETAILS No. 82.

EXPENSES NEW STATE ARMORIES.

Received of Lowell, discount on Water Bill, . . .	$1 65

DETAILS No. 83.

MILITIA RIFLE PRACTICE.

Received of Samuel Dalton, Adjutant General, for payment of lost badges, ...	$9 47

DETAILS No. 84.

EXPENSES STATE FIRE MARSHAL.

Received of C. W. Whitcomb, Fire Marshal:		
Amount of sale of old buggy,	$50 00	
Amount of sale of old letter press,.	8 00	$58 00

DETAILS No. 85.

EXPENSES FIRE MARSHAL OF BOSTON.

Received of J. G. B. Adams, Sergeant-at-Arms, as per return, cash, etc, ...	$43 58

DETAILS No. 86.

COMMISSIONERS ON WORLD'S COLUMBIAN EXPOSITION.

Received of E. C. Hovey, sales old material, . . .	$483 55

DETAILS No. 87.

CATTLE COMMISSIONERS.

Received from C. P. Lyman, Commissioner, amounts from sales of cows, ...		$26 00

DETAILS No. 88.

AGENT FOR AIDING DISCHARGED FEMALE CONVICTS.

Received of Miss S. E. Frye, sale old stove,	$5 00	
discount of bill,	3 25	
		$8 25

DETAILS No. 89.

STATE MILITARY AND NAVAL HISTORIAN.

Received of T. W. Higginson, State Military Historian, proceeds sale of furniture, ...		$20 00

DETAILS No. 90.

COMMISSIONERS ON THE EXTERMINATION OF THE GYPSY MOTH.

Received of E. H. Forbush, Superintendent, for old material, ...		$436 49

DETAILS No. 91.

NEW STATE NORMAL SCHOOL BUILDINGS.

[Acts 1894, Chap. 457.]

Received of Fitchburg, ...	$25,000 00	
of Lowell, ...	25,000 00	
of North Adams, ...	25,000 00	
of Sylvania L. Coggshall, Insurance on buildings damaged by fire at Fitchburg, . .	500 00	
of C. B. Tillinghast, Treasurer Board of Education, . .	185 00	
		$75,685 00

DETAILS No. 92.

MEDFIELD INSANE ASYLUM BUILDINGS.

Received of Medfield Insane Asylum Loan Fund: —		
Amount paid in construction to date, June 13, . . .	$128,960 47	
of Ira G. Hersey, Trustee, . .	405 50	
		$129,365 97

DETAILS No. 93.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Acts 1891, Chap. 274.]

Received of H. R. Williamson, Treasurer: —	
Unexpended Balance of amount allowed Massachusetts State Firemen's Association in 1894, ...	$1,577 89

DETAILS No. 94.

CARE AND CUSTODY OF TRUST DEPOSITS.

[Acts 1891, Chap. 233.]

Received of the following-named companies: —		
Abraham Lincoln Benefit Order, . . .	$0 39	
Atlantic and Pacific Mutual Insurance Co., .	0 06	
American Building Loan and Investment Co.,	44 12	
American Friendly Society, ...	1 05	
American Legion of Honor, ...	201 65	
American Protective League, . . .	20 64	
Atlas Accident Insurance Co., . . .	2 73	
Atlas Assurance Co., London, . . .	109 00	
Bay State Beneficiary Association, . .	59 67	
Benevolent Union, ...	4 13	
Berkshire Health and Accident Association,	70	
Berkshire Life Insurance Co., . . .	54 50	
Boston Mutual Life Association, . . .	3 67	
British and Foreign Marine Insurance Co., .	166 14	
Employers' Liability Assurance Corporation,	81 75	
Equitable Accident Insurance Association, .	1 39	
Father Mathew Fraternal Accident Association, ...	55	
John Hancock Mutual Life Insurance Co., .	54 50	
London Assurance Corporation, . . .	54 50	

CARE AND CUSTODY OF TRUST DEPOSITS — *Concluded.*

Massachusetts Benefit Life Association,	$112 97	
Massachusetts Masonic Life Insurance Co,	1 50	
Massachusetts Mutual Accident Association,	2 20	
Massachusetts Mutual Life Insurance Co.,	54 50	
Mercantile Mutual Accident Association,	4 45	
Minnesota Savings Fund and Investment Co.,	27 78	
Mutual One Year Benefit Order,	8 03	
National Assurance Co., Ireland,	109 00	
New England Benefit Association,	33	
New England Commercial Travellers' Association,	10 08	
New England Mutual Accident Association,	10 36	
New England Mutual Life Insurance Co.,	54 91	
Order of Ægis,	33 96	
Order of Franklin,	1 91	
Order of the Fraternal Circle,	13 92	
Order of the Solid Rock,	4 21	
Order of the World,	14 71	
People's Favorite Order,	8 26	
People's Five Year Benefit Order,	49 25	
Pioneer Life and Casualty Company,	46	
Reliance Marine Insurance Co.,	13 62	
Royal Exchange Assurance Co.,	109 00	
Security Savings and Loan Association,	37 25	
Sons and Daughters of America,	13	
State Mutual Life Insurance Co.,	81 75	
Thames and Mersey Marine Insurance Co.,	54 50	
Union Marine Insurance Co.,	54 74	
United Order Equity,	15 94	
United Order of the Golden Lion,	41 78	
World's Accident Insurance Co,	52	
		$1,793 16

DETAILS No. 95.

CHARLES RIVER SYSTEM OF SEWAGE DISPOSAL MAINTENANCE.

Received of Boston,	$6,763 50	
of Brookline,	3,823 20	
of Newton,	7,924 50	
of Waltham,	6,161 40	
of Watertown,	2,327 40	
		$27,000 00

DETAILS No. 96.

NORTH METROPOLITAN SYSTEM SEWAGE DISPOSAL MAINTENANCE.

Received of Arlington,	$537 50	
of Belmont,	197 80	
of Boston,	9,739 50	
of Cambridge,	11,347 70	
of Chelsea,	4,523 60	
of Everett,	1,780 20	
of Malden,	3,732 40	
of Medford,	1,057 80	
of Melrose,	799 80	
of Somerville,	6,510 20	
of Stoneham,	584 80	
of Winchester,	464 40	
of Winthrop,	438 60	
of Woburn,	1,285 70	
		$43,000 00

DETAILS No. 97.

CONTRACT FORFEITURES.

Received of Ira G. Hersey, Trustee of Medfield Insane Asylum, on account contract for sewers and drains,	$500 00

DETAILS No. 98.

ENDOWMENT OF COLLEGES FOR THE BENEFIT OF AGRICULTURE AND THE MECHANIC ARTS.

Received of the United States,	$20,000 00

DETAILS No. 99.

MASSACHUSETTS SOLDIERS' HOME.

Received of General William B. Franklin, Treasurer,	$18,645 50	
of J. M. Birmingham, Treasurer,	5,410 00	
		$24,055 50

DETAILS No. 100.

STERLING INTEREST.

Received of Kidder, Peabody & Co, . .	$1,703,275 00	
of Baring Brothers & Co., Limited,	229,290 00	
		$1,932,565 00

DETAILS No. 101.

BARING BROTHERS AND COMPANY.

Received of Baring Brothers & Co., Limited, . . .	$1,683,809 00

DETAILS No. 102.

BOUNTY LOAN FUND.

Received of Bounty Loan Sinking Fund for Redemption of Bonds, ...	$8,393,648 90

DETAILS No. 103.

DANVERS LUNATIC HOSPITAL LOAN.

Received of Prison and Hospital Loan Sinking Fund for Redemption of Bonds, ...	$898,000 00

DETAILS No. 104.

TROY AND GREENFIELD RAILROAD LOAN.

Received of Troy and Greenfield Railroad Loan Sinking Fund for Redemption of Bonds, ...	$337,000 00

DETAILS No. 105.

TEMPORARY LOANS.

[Res. 1894, Chap. 2.]

Received of Troy and Greenfield Railroad Loan Sinking Fund, . .	$700,000 00	
of Metropolitan Parks Loan Fund,	300,000 00	
of Metropolitan Sewerage Loan Fund, ...	200,000 00	
of Prison and Hospital Sinking Fund, ...	200,000 00	
of State House Loan Fund, 1901, .	200,000 00	
		$1,600,000 00

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

STATEMENT No. IV.

PAYMENTS FROM THE ORDINARY REVENUE FOR EXPENSES OF 1894 AND PREVIOUS YEARS.

[In this Statement will be found the total revenue payments out of the Treasury during the year 1894, it being a transcript from the Auditor's Ledger.]

Legislative Department.		
Senate Compensation,	$30,750 00	
Senate Travel,	3,110 00	
House Compensation,	181,413 81	
House Travel,	19,100 00	
Clerks Senate and House,	6,000 00	
Assistant Clerks Senate and House,	6,011 16	
Chaplains Senate and House,	600 00	
Sergeant-at-Arms,	3,000 00	
Sergeant-at-Arms' Clerk,	2,200 00	
Sergeant-at-Arms' Contingent,	85 56	
Doorkeepers, Messengers and Pages,	25,312 00	
Printing and Binding for Senate,	10,882 33	
Printing and Binding for House,	19,561 14	
Stationery for the Senate,	647 61	
Stationery for the House,	1,087 27	
Stationery and Printing ordered by Sergeant-at-Arms,	328 16	
Legislative Contingent,	6,576 07	
Expenses of Legislative Committees,	45,536 77	
Postage and Expressage on Documents,	1,051 70	
Fees of Witnesses before Committees,	555 65	
		$363,803 23
Executive Department.		
Governor's Salary,	$8,000 00	
Lieutenant-Governor and Council, Pay and Travelling Expenses,	9,478 80	
Governor's Private Secretary,	2,500 00	
Executive Clerk,	2,000 00	
Messenger,	1,200 00	
Executive Contingent,	2,581 73	
Executive Postage, Printing and Stationery,	645 84	
Council Postage, Printing, etc.,	238 08	
Council Contingent,	2,596 22	
Executive Stenographer,	1,000 00	
Extraordinary Expenses,	6,905 78	
		37,146 45
Amount carried forward,		$400,955 68

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward, . . .	. . .	$400,955 68
Secretary's Department.		
Secretary's Salary, ...	$3,500 00	
1st, 2d and 3d Clerks, . . .	6,000 00	
Extra Clerks and Messenger, . .	12,210 67	
Cashier, ...	1,000 00	
Incidentals, ...	3,930 64	
Records, Files, Papers and Documents in the Secretary's Department, . . .	7,125 31	
Massachusetts Revolutionary Records, .	900 27	
Exchange and Distribution of Public Documents, ...	113 12	
Index of Certificates of Corporations, .	1,200 00	
		35,980 01
Indexing Returns of Births, Marriages and Deaths, ...		19,255 40
Treasurer's Department.		
Treasurer's Salary, ...	$5,000 00	
1st Clerk, ...	2,500 00	
2d Clerk, ...	2,000 00	
3d Clerk, ...	1,400 00	
Cashier, ...	2,000 00	
Fund Clerk, ...	1,400 00	
Receiving and Paying Tellers, . .	2,800 00	
Extra Clerks, ...	990 00	
Incidentals, ...	4,526 18	
		22,616 18
Deputy Sealer, Weights, Measures and Balances, ...		1,367 16
Care and Custody of Trust Deposits, .		1,800 00
Auditor's Report.		
Auditor's Salary, ...	$3,500 00	
1st and 2d Clerks, ...	4,200 00	
Extra Clerks, ...	5,162 85	
Incidentals, ...	829 09	
State Printing Expert, ...	600 00	
		14,291 94
Attorney-General's Department.		
Attorney-General's Salary, ...	$5,000 00	
Assistant Attorney-General, ...	2,500 00	
Second Assistant Attorney-General, . .	1,500 00	
Incidentals, etc., ...	2,961 86	
		11,961 86
State House Expenses.		
Repairs, Improvements and Furniture, .	$4,150 13	
Sergeant-at-Arms' Messengers, . .	3,800 00	
Engineer, Watchmen and Firemen, . .	5,312 50	
Fuel and Lights, ...	5,515 67	
Elevator Expenses, ...	2,766 57	
		21,544 87
Amount carried forward, ...	. . .	$529,773 10

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward, . . .	. . .	$529,773 10
Commonwealth Building Expenses, .	$4,675 53	
House No 13 Beacon Street, . . .	6,264 65	
State House Extension, ...	2,429 20	
		13,369 38
State Printing.		
Printing Public Documents, . . .	$50,898 87	
General Laws, ...	4,060 39	
Blue Book, ...	6,473 96	
Term Reports, ...	2,068 00	
Assessors' Books and Blanks, . . .	589 82	
Printing and Distributing Ballots for Elections, ...	10,843 86	
Extra copies of the Report of the Commissioners on the Torrens System of Land Transfer, . . .	99 20	
Atlas Map of Massachusetts, . .	902 47	
Publication of Early Acts and Resolves, .	4,384 46	
Publishing Laws, ...	1,000 00	
Registration Books and Blanks, indexing returns and editing Registration Report,	1,254 18	
Purchase of Paper for the Commonwealth, ...	28,521 83	
Preparation of Tables and Indexes relating to the Statutes, ...	500 00	
Printing Report of Contested Election Cases, ...	209 04	
Publishing Special Laws, ...	500 00	
Course of Studies for Elementary Schools, ...	299 81	
Printing and Binding Manual of the General Court, ...	2,784 86	
Extra copies Report Commissioners on Survey and Map of Massachusetts, ...	37 15	
Report of Commissioners on the Extermination of the Gypsy Moth, .	399 44	
Index to Agricultural Reports, . .	393 36	
Report of Commissioners on amending Laws relating to Taxation, .	230 74	
Report of Commissioners on Manual Training, ...	81 91	
Extra copies Report Commissioner on Public Records, ...	81 74	
Extra copies Report Charles River Improvement Commission, . .	1,991 95	
Publication of a list of persons whose names have been changed in this Commonwealth, ...	2,098 33	
		120,705 37
Amount carried forward, . . .	. . .	$663,847 85

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward, . . .	. . .	$663,847 85
Supreme Judicial Court.		
Judges' Salaries and Expenses, . .	$53,000 00	
Clerk,.	3,000 00	
Reporter, ...	7,279 67	
Expenses, ...	1,552 84	
Officers and Messenger of Supreme Judicial Court, ...	2,400 00	
Clerk to Supreme Judicial Court, Suffolk County, ...	1,500 00	
Supreme Judicial Court Clerks, . .	1,662 33	
		70,394 84
Superior Court.		
Judges' Salaries and Expenses, . .	$96,254 60	
Retired Justice, Superior Court, . .	2,750 00	
		99,004 60
Probate and Insolvency Courts.		
Judges' Salaries, ...	$43,076 66	
Registers and Assistants, ...	42,100 00	
Clerk to Register in Suffolk County, .	1,200 00	
Clerks to Registers of Probate and Insolvency Courts, ...	14,259 49	
Expenses of Courts of Insolvency, . .	2,351 50	
District Attorneys, ...	25,679 03	
Attorneys' Clerk for Suffolk District, .	1,800 00	
Uniform Practice, Courts of Probate and Insolvency, ...	1,971 09	
		132,437 77
Tax Commissioner's Department.		
Tax Commissioner, ...	$3,500 00	
1st and 2d Clerks, ...	3,500 00	
Extra Clerks, ...	14,653 34	
Contingent,.	2,669 27	
Expenses State Valuation, ...	2,602 46	
		26,925 07
Commissioners of Savings Banks.		
Salaries, ...	$9,500 00	
Clerks, ...	3,200 00	
Expenses, ...	3,200 78	
		15,900 78
Insurance Commissioner.		
Salary, ...	$3,500 00	
Deputy, ...	2,500 00	
Clerks, ...	4,653 33	
Extra Clerks, ...	15,973 30	
Expenses, ...	3,212 56	
		29,839 19
Amount carried forward, . . .	. . .	$1,038,350 10

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward,		$1,038,350 10
Harbor and Land Commissioners.		
Salaries,	$6,400 00	
Engineer, etc,	4,439 47	
Travel,	434 89	
Expenses,	323 97	
		11,598 33
Railroad Commissioners.		
Salaries,	$11,000 00	
Clerk,	2,500 00	
Accountant,	2,500 00	
Expenses,	5,802 55	
Experts,	3,114 00	
Inspectors,	724 51	
		25,641 06
Civil Service Commission.		
Compensation and expenses,	$1,770 00	
Chief Examiner,	3,000 00	
Secretary,	2,000 00	
Expenses,	9,886 58	
Rent,	1,450 00	
		18,106 58
Gas and Electric Light Commissioners.		
Salaries,	$7,946 23	
Clerks,	2,505 10	
Expenses,	1,849 03	
		12,300 36
Controller of County Accounts.		
Salary,	$2,284 95	
Deputies,	3,000 00	
Expenses,	915 25	
Rent,	650 00	
		6,850 20
Bureau of Statistics of Labor.		
Chief,	$2,500 00	
1st and 2d Clerks,	3,300 00	
Clerks and Expenses,	5,494 82	
Statistics of Manufactures,	6,859 57	
Rent,	3,925 00	
		22,079 39
Commissioner of Foreign Mortgage Corporations.		
Salary,	$3,000 00	
Clerks,	916 64	
Expenses,	1,298 93	
		5,215 57
Commissioner of Public Records,		4,600 37
Commissioner to Complete the Preparation and Publication of the Province Laws,		10,684 74
Amount carried forward,		$1,155,426 70

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward, ...	. . .	$1,155,426 70
State Board of Arbitration.		
Salaries, ...	$6,000 00	
Clerk, ...	1,200 00	
Expenses, ...	3,533 65	
		10,733 65
Commissioners on the Extermination of the Gypsy Moth, ...	$111,691 99	
Commissioners on Nautical Training School, ...	62,946 25	
Commissioners on the World's Columbian Exposition, ...	7,889 81	
Commission on Topographical Survey and Map of Massachusetts, ...	11,269 55	
Commissioners on Fisheries and Game, .	15,568 80	
Cattle Commissioners, ...	23,430 38	
Assayer and Inspector of Liquors, . .	1,200 00	
Inspectors of Gas Meters, ...	4,200 95	
Board of Registration in Pharmacy, . .	4,557 81	
Board of Registration in Dentistry, . .	772 18	
Commissioners on Uniformity of Legislation, ...	217 79	
Commissioners of Wrecks, . . .	195 00	
Commissioners on Torrens System of Land Transfer, ...	3,689 57	
Ballot Law Commissioners, . . .	1,900 07	
Commissioners on Provincetown Lands, .	2,918 89	
Commissioners on Antietam Battlefield, .	2,137 96	
Metropolitan Park Commission, . .	26,666 91	
Commissioners on State Highways, . .	6,866 58	
Commission on the Unemployed, . .	5,227 69	
Metropolitan District Commission, . .	1,024 67	
		294,372 85
State Fire Marshal, ...	. . .	13,257 15
State Board of Health.		
Secretary, ...	$3,000 00	
Clerks, ...	2,083 00	
Expenses, ...	5,150 45	
Adulteration of Milk, Food and Drugs, .	10,418 13	
Purity of Inland Waters, ...	26,868 81	
Rent, ...	514 58	
		48,034 97
Agricultural.		
Board of Agriculture, —		
Secretary's Salary, ...	$2,500 00	
Secretary's Clerks, etc., . . .	5,505 44	
Secretary's Expenses, . . .	405 31	
Amounts carried forward, . . .	$8,410 75	$1,521,825 32

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amounts brought forward, . . .	$8,410 75	$1,521,825 32
Board of Agriculture, —		
Incidentals, ...	739 02	
Members' Travel, ...	1,173 77	
Agricultural Societies, ...	20,628 80	
Massachusetts Agricultural Experimental Station, ...	7,500 00	
Massachusetts Agricultural College Scholarships, ...	10,000 00	
Massachusetts Agricultural College, .	12,500 00	
Massachusetts Agricultural College Trustees, Travel, ...	668 49	
State Dairy Bureau, ...	5,725 99	
Abandoned Farms, ...	110 03	
Nails for Marking Trees, ...	238 78	
		67,695 63
Educational Expenses.		
Agents, Board of Education, . . .	$18,141 92	
Members' Travelling Expenses, . .	669 14	
Aid to Pupils in Normal Schools, . .	4,000 00	
Board of Education, Incidentals, . .	1,834 92	
State Normal Art School, ...	18,475 95	
Perkins Institution and Massachusetts School for the Blind, ...	30,000 00	
Education of Deaf Pupils, ...	41,883 90	
Support of State Normal Schools, . .	35,900 51	
Aiding small towns to provide themselves with School Superintendents, . .	44,760 43	
Aid to promote the establishment of Free Public Libraries, ...	1,707 23	
Dukes County Teachers' Association, .	50 00	
Technical Books for State Normal Schools,	94 11	
Premium on purchases for the Massachusetts School Fund, ...	39,492 83	
Educational Museum, ...	28 25	
		237,039 19
State Library.		
Books, ...	$4,999 50	
Librarian, ...	3,000 00	
Librarian's Clerks, ...	3,462 25	
Contingent Expenses, ...	1,790 77	
Index of Current Events, ...	1 000 00	
		14,252 52
Charitable.		
Expenses State Almshouse, ...	$128,823 54	
Expenses State Primary School, . .	46,249 67	
Massachusetts School for the Feeble-Minded, ...	33,987 52	
State Lunatic Paupers, ...	178,084 11	
Amounts carried forward, . . .	$387,144 84	$1,840,812 66

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amounts brought forward, . . .	$387,144 84	$1,840,812 66
Westborough Insane Hospital, maintenance, ...	5,000 00	
Support of Paupers by Cities and Towns,	71,094 70	
Burial of Paupers, ...	8,258 25	
Transportation of State Paupers, . .	17,847 95	
Temporary Aid of Paupers, . . .	29,635 33	
Support and Transportation of Pauper Infants, ...	24,064 16	
Indigent and Neglected Children, . .	37,982 04	
Expenses of Contagious Diseases, . .	297 19	
Cases of Settlement and Bastardy, . .	721 73	
Medical Examiners' Fees, . . .	269 10	
Pensions, ...	520 00	
Annuities, ...	3,331 84	
Massachusetts Charitable Eye and Ear Infirmary, ...	20,000 00	
Investigation of Migration of Paupers, .	25 00	
		606,192 13
Board of Lunacy and Charity.		
Expenses of the Board of Lunacy and Charity, ...	$4,442 22	
Auxiliary Visitors, Board of Lunacy and Charity, ...	1,291 46	
		5,733 68
Inspector of Institutions, —		
Salary, ...	$2,729 17	
Clerks, ...	5,143 42	
Expenses, ...	2,491 92	
		10,364 51
Department In-Door Poor.		
Superintendent's Salary, ...	$3,141 67	
Clerks, ...	24,426 73	
Expenses, ...	14,835 14	
		42,403 54
Department Out-Door Poor.		
Superintendent's Salary, ...	$2,318 54	
Clerks, ...	16,491 71	
Expenses, ...	4,904 01	
		23,714 26
Military Department.		
Adjutant-General's Salary, ...	$3,600 00	
1st and 2d Clerks, ...	3,800 00	
Additional Clerk, ...	2,000 00	
Extra Clerks and Messenger, . .	7,583 86	
Incidentals, ...	3,226 91	
Quartermaster's Employees, ...	1,565 00	
Quartermaster's Incidentals, ...	4,995 02	
Quartermaster's Supplies, ...	22,624 69	
Military Accounts, ...	4,783 74	
Amounts carried forward, . . .	$54,179 22	$2,529,220 78

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amounts brought forward, . . .	$54,179 22	$2,529,220 78
Militia Bounty, ...	105,014 09	
Militia Transportation, ...	19,383 65	
Militia Rifle Practice, ...	9,607 00	
Militia Camp Ground, ...	1,019 22	
Record of Massachusetts Officers, Sailors and Marines, ...	1,895 39	
Armory Rents, ...	36,153 81	
Repairs to Uniforms, ...	8,585 69	
Expenses, Care, Heating and Repairs to New Armories, ...	17,490 05	
Heavy Artillery Drill, ...	2,439 90	
Surgeon-General's Department, . .	2,911 72	
		258,679 74
Expenses Resulting from the War of the Rebellion.		
State and Military Aid, ...	$572,871 68	
Commissioners on State Aid, — . .		
Salary, ...	2,500 00	
Clerks, ...	3,764 00	
Expenses, ...	334 37	
Agents, ...	3,335 59	
Postage, Printing, etc., on account of State Aid, ...	573 73	
State Pension Agent, ...	5,712 88	
State Military and Naval Historian, . .	3,643 10	
Massachusetts Soldiers' Home, . . .	54,055 50	
		646,790 85
Reformatory.		
District Police, ...	$77,984 85	
General Superintendent of Prisons, . .	6,185 97	
Massachusetts Reformatory Industries, .	18,930 40	
Reformatory Prison for Women Industries,	1,134 25	
State Prison Industries, ...	129,288 09	
Expenses State Prison, ...	151,111 35	
Expenses Massachusetts Reformatory, .	206,736 56	
Expenses Reformatory Prison for Women,	52,722 60	
Expenses State Farm, ...	88,843 44	
Expenses State Industrial School, . .	24,683 85	
Expenses Lyman School for Boys, . .	57,315 26	
Massachusetts Hospital for Dipsomaniacs and Inebriates, ...	29,000 00	
Support of Sarah Jane Robinson, . .	400 00	
Trustees State Primary and Reform Schools, ...	489 07	
Board of Commissioners of Prisons, —		
Secretary, ...	1,115 60	
Clerks, ...	2,444 34	
Travel, ...	1,843 06	
Amounts carried forward, . . .	$850,228 69	$3,434,691 37

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amounts brought forward, . . .	$850,228 69	$3,434,691 37
Board of Commissioners of Prisons, —		
Expenses, ...	1,317 20	
Agents, ...	2,400 00	
Agent for Aiding Discharged Convicts, .	3,493 80	
Agent for Aiding Discharged Female Convicts, ...	3,991 37	
Aiding Prisoners Discharged from Massachusetts Reformatory, ...	4,976 42	
Removal of Prisoners to and from State and County Prisons, ...	431 04	
Registration and Identification of Criminals, ...	65 00	
Probation Officers, Compensation and Expenses, ...	732 27	
		867,635 79
Public Buildings.		
State Almshouse, ...	$123,245 72	
State Prison, ...	51,808 23	
Massachusetts Reformatory, ...	23,308 54	
Reformatory Prison for Women, . .	20,998 97	
State Farm, ...	61,906 40	
Lyman School for Boys, ...	14,980 88	
State Primary School, ...	3,399 65	
State Industrial School, ...	17,528 00	
State Normal School at Bridgewater, .	21,969 12	
State Normal School at Framingham, .	736 45	
State Normal School at Salem, . . .	78,000 00	
State Normal School at Westfield, . .	74 90	
Northampton Lunatic Hospital, . .	75,000 00	
Taunton Lunatic Hospital, ...	7,967 01	
Westborough Insane Hospital, . . .	20,798 53	
Massachusetts Hospital for Dipsomaniacs and Inebriates, ...	927 10	
Worcester Lunatic Hospital, ...	30,839 44	
Massachusetts School for the Feeble-Minded, ...	24,138 06	
Medfield Insane Asylum, ...	74,614 33	
Massachusetts Agricultural College, .	30,226 28	
New State Prison, ...	2,540 43	
State Camp Ground Buildings, . . .	12,599 12	
New Normal School Buildings, . .	65,664 57	
		763,271 73
Miscellaneous.		
Purchase of Equity Troy & Greenfield Railroad Company, ...	$800 00	
Danvers Lunatic Hospital Loan, . .	898,000 00	
Bounty Fund Loan, ...	8,393,648 90	
Corporation Tax, ...	2,620,099 46	
National Bank Tax, ...	589,760 56	
Amount carried forward, . . .	. . .	$5,065,598 89

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

Amount brought forward, . . .	. . .	$5,065,598 89
Foreign Ships, ...	$11,069 25	
Temporary Loans, ...	1,600,000 00	
Construction of Roads at Mashpee, . .	300 00	
Gratuities, ...	19,247 07	
Unclaimed Dividends of Insolvent Corporations, ...	452 64	
Massachusetts State Firemen's Association,	10,000 00	
Prison and Hospital Loan Sinking Fund Revenue, ...	60,000 00	
Commonwealth Flats Improvement Fund Revenue, ...	40,000 00	
Ballot Boxes for Cities and Towns, . .	1,500 00	
Premium on Exchange, ...	14,966 72	
Sterling Interest, ...	3,500,013 50	
Boundary Line between Commonwealth and States of New Hampshire and Vermont, ...	1,197 16	
Fire Marshal for the City of Boston, .	9,767 42	
Protection of the Town of Agawam from the further Encroachment of the Connecticut River, ...	1,974 19	
Annuities, M. Johonnot, ...	300 00	
Troy & Greenfield Railroad Loan, . .	337,000 00	
Decennial Census, ...	4,661 01	
Investigation of the relation of the Liquor Traffic to Crime, Pauperism and Insanity, ...	2,120 63	
Worcester Polytechnic Institute, . .	50,000 00	
Construction of Roads in Truro, . .	500 00	
Bureau of Labor, rent and furnishing rooms for Census, ...	1,073 39	
State House Loan Sinking Fund, 1901, Revenue, ...	45,000 00	
State House Construction Loan Sinking Fund Revenue, ...	92,038 65	
Abolition of Grade Crossings Loan Sinking Fund Revenue, ...	10,695 36	
Medfield Insane Asylum Loan Sinking Fund Revenue, ...	14,660 00	
Metropolitan Parks Loan Sinking Fund Revenue, ...	3,350 00	
State Highway Loan Sinking Fund Revenue, ...	10,000 00	
Massachusetts School Fund, ...	100,000 00	
Charles River System of Sewage disposal, Maintenance of, ...	25,779 02	
Endowment of Colleges for the Benefit of Agriculture and the Mechanic Arts, .	20,000 00	
Improvement of Charles River, . .	3,050 27	
Amount carried forward, . . .	. . .	$5,065,598 89

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Concluded.*

Amount brought forward, . . .	. . .	$5,065,598 89
Transportation of Documents to Public Libraries, ...	$371 51	
Massachusetts Troops at Chattanooga, .	856 16	
Collateral Legacy Tax, ...	823 98	
Standard Record Inks, ...	53 01	
Metropolitan Sewerage Commissioners, Furniture, ...	705 58	
Qualification of Voters, ...	2,483 47	
Battle Monument at Trenton, . . .	2,500 00	
Purchase of Regimental Histories, . .	2,675 00	
Codification of Statutes on the subject of Labor, ...	500 00	
Water Supply of Boston and Suburbs, .	27,269 35	
Maverick National Bank Loss, . . .	109 75	
Improvement of Sudbury Meadows, .	1,076 58	
Dam and Lock in Charles River, . .	123 75	
Portraits of Speakers, ...	367 65	
Statue of Charles Devens, ...	5,000 00	
Annual Insurance Tax, ...	3,000 00	
Sales Worcester Lunatic Hospital Lands,	3,600 00	
Contract forfeitures, ...	500 00	
Fees for Commissions, ...	5 00	
		18,545,045 99
Interest.		
On Bounty Fund Loan, ...	$212,365 99	
Troy & Greenfield Railroad Loan, . .	138,932 28	
Boston, Hartford & Erie Railroad Loan, .	181,876 62	
Deposits, ...	108,979 35	
Prisons Loan, ...	65,619 97	
Danvers Hospital Loan, ...	59,025 00	
Worcester Lunatic Hospital, ...	57,500 00	
Temporary Loan, ...	12,211 10	
State House Loan, 1901, ...	28,300 00	
Armory Loan, ...	32,950 00	
State House Construction Loan, . . .	75,000 00	
Metropolitan Sewerage Loan, ...	154,640 00	
State Highway Loan, ...	5,250 00	
Abolition Grade Crossings Loan, . .	17,500 00	
Medfield Insane Asylum Loan, . . .	12,250 00	
Fitchburg Railroad Securities Loan, .	173,250 00	
Metropolitan Parks Loan, ...	26,250 00	
		1,361,900 31
		$24,972,545 19

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1893 AND 1894.

STATEMENT No. V.

REVENUE, EXPENDITURES AND PAYMENTS, 1894.

Summary Statement of Revenue received and Expenses paid and unpaid, accruing in or belonging to the years 1893 and 1894.

Statement V.		1893.	1894.
	Revenue.		
	Corporate Taxes and other sources,	$7,920,261 57	$8,369,763 21
	State Tax,	2,500,000 00	2,000,000 00
	Totals,	$10,420,261 57	$10,369,763 21
	Ordinary Expenses.		
	Legislative,	$348,807 66	$364,072 78
	Executive Department,	29,113 24	30,562 33
	Secretary's Department,	26,043 11	26,574 50
	Treasurer's Department,	21,122 99	21,340 00
	Auditor's Department,	13,345 51	13,697 08
	Attorney-General's Department,	11,265 68	11,978 79
	State House Expenses,	26,623 28	21,384 00
	Commonwealth Building,	4,570 81	5,619 04
	House No. 13 Beacon Street,	8,409 38	5,858 72
	State Printing,	108,451 20	108,022 70
	Judiciary,	286,151 75	306,850 66
	Sundry Commissioners,	209,681 55	244,190 02
	State Fire Marshal,	–	16,077 46
	State Board of Health,	8,578 68	10,553 08
	Adulteration of Food and Drugs,	10,405 96	11,016 58
	Agriculture,	32,200 16	31,947 17
	State Library,	12,458 05	13,316 37
	Educational,	149,310 06	162,547 04
	Charitable,	557,997 21	592,860 87
	Board of Lunacy and Charity,	74,994 99	82,750 19
	Military,	237,295 97	256,936 78
	Reformatory and Correctional,	677,134 49	693,359 02
	Deputy Sealer, Weights, Measures and Balances,	1,361 93	1,632 16
	Expenses State Valuation,	2,574 14	2,602 46
	Construction of Roads at Mashpee,	300 00	300 00
	State Printing Expert,	370 93	600 00
	Interest,	120,102 35	108,979 35
	Total Ordinary Expenses,	$2,978,671 08	$3,145,629 15
	Exceptional Expenses and Payments.		
	Public Buildings, (1893: $487,282 65; 1894: $727,613 70)		
	Corporation Tax, (1893: 2,742,421 61; 1894: 2,620,099 46)		
	National Bank Tax, (1893: 637,473 86; 1894: 589,760 56)		
	Foreign Ships, (1893: 11,632 01; 1894: 11,069 25)		
	State and Military Aid, (1893: 553,816 23; 1894: 571,807 67)		
	Commissioners of State Aid, (1893: 9,657 28; 1894: 10,037 59)		
	Postage, Printing, etc., account State Aid, (1893: 533 58; 1894: 614 35)		
	Charitable Expenses, (1893: 3,415 01; 1894: 5,566 39)		
	State Military and Naval Historian, (1893: 3,583 15; 1894: 3,674 28)		
	Gratuities, (1893: 19,400 96; 1894: 19,247 07)		
	Interest, (1893: 1,383,130 69; 1894: 1,252,920 96)		
	Printing, (1893: 14,655 34; 1894: 7,727 48)		
	Am'ts carried forw'd,	$2,978,671 08	$3,145,629 15

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1893 AND 1894.

EXPENDITURES AND PAYMENTS — *Continued.*

	1893.	1894.	1893.	1894.
Am'ts brought forw'd,	. . . . .	. . . . .	$2,978,671 08	$3,145,629 15
Agricultural Experiment Station, . .	$10,000 00	$10,000 00		
Agricultural College Scholarships, . .	10,000 00	10,000 00		
Massachusetts Agricultural College, .	10,000 00	10,000 00		
Prison and Hospital Loan Sinking Fund,	60,000 00	60,000 00		
Commonwealth's Flats Improvement Fund, . . .	95,000 00	40,000 00		
Funeral expenses late Ex-Gov. Butler, .	3,661 88	-		
Purchase of Regimental Histories, . .	675 00	2,000 00		
State House Loan Sinking Fund, 1901, .	45,000 00	45,000 00		
State House Construction Loan Sinking Fund, . . .	92,038 65	92,038 65		
Massachusetts Revolutionary Records, .	4,049 66	800 27		
Aid to promote the Establishment of Free Public Libraries, .	2,896 10	1,808 78		
Publication of a List of Officers, Sailors and Marines, . .	1,996 70	1,916 22		
Registration of Criminals, ...	197 23	-		
Extraordinary Expenses, . . .	4,037 24	7,765 88		
Premiums of Securities Mass. School Fund, . . .	24,455 80	36,356 23		
Mass. State Firemen's Association, . .	10,000 00	10,000 00		
Endowment of Colleges for the benefit of Agricultural and Mechanic Arts, .	19,000 00	20,000 00		
Construction of Roads at Truro, . . .	500 00	500 00		
Extra clerical assistance in care and custody of Trust Deposits, . . .	1,800 00	1,800 00		
Purchase of Revolutionary Rolls, . .	200 00	-		
Commissioners on Province Lands, .	899 88	-		
Atlas Map of Massachusetts, ...	1,498 99	848 30		
Consolidating Election Laws, . . .	2,999 99	-		
Commission on the World's Columbian Exposition, . .	77,922 69	8,088 73		
Charles River Commission, ...	194 50	-		
Commission on Manual Training, . .	434 40	-		
Commissioners on Extermination of the Gypsy Moth, . .	74,991 74	112,591 21		
Commission on Survey and Map of Massachusetts, . . .	12,417 46	11,853 10		
Am'ts carried forw'd, .	. . . . .	. . . . .	$2,978,671 08	$3,145,629 15

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1893 AND 1894.

EXPENDITURES AND PAYMENTS — *Continued.*

	1893.	1894.	1893.	1894.
Am'ts brought forw'd, ...			$2,978,671 08	$3,145,629 15
Commissioners on Publication of the Province Laws, .	$7,502 79	$10,738 21		
Commissioner on Public Records, .	4,629 78	4,600 00		
Improvement of Charles River, . .	1,101 76	2,882 86		
Board of Registration in Pharmacy, . .	3,802 47	4,499 18		
Board of Registration in Dentistry, . .	816 93	[1] –		
Postage on Report of Highway Commission, ...	12 61	–		
Commissioners on Nautical Training School, . . .	89,494 83	58,666 21		
Commissioners on Uniformity of Legislation in the United States, ...	178 72	332 19		
Commission on Met. Sewerage, Furniture,	2,694 70	705 58		
Commissioners of Wrecks, ...	573 62	201 00		
Commissioners to improve the Highways of the Commonwealth, . .	7,660 18	[1] 5,908 67		
Metropolitan Park Commission, . .	13,096 31	21,689 57		
Purity of Inland Waters, ...	26,995 99	27,000 00		
Escheated Estates, .	241 75	–		
Boundary Lines between Mass., New Hampshire and Vermont, ...	1,168 04	1,197 16		
Expenses of Fire Marshal of Boston, .	10,592 64	9,767 42		
Support of Normal Schools, ...	34,659 07	35,900 51		
Annuities M. Johonnot, ...	400 00	300 00		
Commissioners on Torrens Land System, ...	155 90	3,689 57		
Sale of Schedules Bureau Labor, .	500 00	–		
Marking positions of Mass. Troops at Chattanooga, . .	76 95	–		
Investigation of Water Supply, Boston, etc.,	10,912 93	27,095 90		
Celebration June 17, at Columbian Exposition, ...	11,305 21	–		
Battle Monument at Trenton, N. J., .	2,500 00	–		
State Pension Agent,	5,711 85	5,915 00		
State Prison Industries, ...	126,659 69	128,914 05		
General Superintendent of Prisons, .	6,362 56	6,256 89		
Mass. Reformatory Industries, . .	20,312 55	17,407 94		
Reformatory Prison for Women Industries, ...	979 23	1,473 25		
Am'ts carried forw'd, ...			$2,978,671 08	$3,145,629 15

[1] Funded.

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1893 AND 1894.

EXPENDITURES AND PAYMENTS — *Continued.*

	1893.	1894.	1893.	1894.
Am'ts brought forw'd, ...			$2,978,671 08	$3,145,629 15
Mass. Hospital for Dipsomaniacs, Expenses of Maintenance, . . .	$30,426 64	$29,000 00		
Westborough Insane Hospital Maintenance, . . .	7,000 00	5,000 00		
Unclaimed Dividends from Insolvent Corporations, . .	631 46	440 71		
Trustees Mass. Soldiers' Home, . .	50,213 19	54,055 50		
Ballot Boxes for Cities and Towns, . .	-	1,500 00		
Records, Files, Papers and Documents in the Secretary's Department, . . .	3,051 00	6,910 31		
Supervisors of State Elections in 1889, .	10 00	-		
Naval Battalion Expenses, . . .	2,500 00	-		
Mass. Charitable Eye and Ear Infirmary, .	20,000 00	20,000 00		
Annual Insurance Companies' Tax, .	1,000 00	2,000 00		
Expressage on Documents to Public Libraries, . . .	240 69	342 71		
Electoral College, .	185 00	-		
Index of Registration Returns, . . .	6,000 00	20,755 40		
Index of Certificates of Corporations, . .	600 00	1,200 00		
Indexing Names of Soldiers, . . .	1,790 21	-		
Rent of Room for Laboratory Board of Health, . . .	475 00	395 83		
Index of Current Events, . . .	1,000 00	1,000 00		
Educational, . .	814 56	-		
Charles River Valley System of Sewage Disposal, . . .	27,558 41	25,712 54		
Collateral Legacy Tax, Expenses, . .	525 51	819 23		
Nails for Marking Trees, . . .	100 00	198 72		
State Dairy Bureau, .	5,036 90	5,700 00		
Abandoned Farms, .	280 78	644 23		
Troy and Greenfield Railroad Loan, .	1,118,000 00	337,000 00		
Temporary Loans, .	1,150,000 00	1,600,000 00		
Premium on Exchange, . . .	443 00	14,966 72		
Sterling Interest, .	369,854 00	3,500,013 50		
Sales of Worcester Hospital Land, .	9,500 00	3,600 00		
Purchase of Equity T. & G. R.R., . .	-	800 00		
Exchange and Distribution of Pub. Docs.,	-	138 14		
Standard Record Ink,	-	153 01		
Official Copy of the Constitution, . .	-	200 00		
Am'ts carried forw'd, ...			$2,978,671 08	$3,145,629 15

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1893 AND 1894.

EXPENDITURES AND PAYMENTS — *Concluded.*

	1893.	1894.	1893.	1894.
Am'ts brought forw'd, ...			$2,978,671 08	$3,145,629 15
State House Extension, Expenses of Removal and Care, . . .	-	$6,677 29		
Painting State House and Repairing Roof,	-	2,008 00		
Licenses in Summer Resorts, ...	$209 10	202 13		
Investigation of Liquor Traffic, etc., . . .	-	2,965 64		
Bureau of Labor Furnishing, ...	-	1,259 79		
Commissioners on the Unemployed, . . .	-	6,575 29		
Commission on Antietam Battlefield, .	-	2,137 96		
Metropolitan District Commission, . . .	-	1,256 68		
Heavy Artillery Drill,	-	2,439 90		
Abolition Grade Crossings Fund Revenue,	-	10,695 36		
Mass. School Fund Revenue, ...	-	100,000 00		
Medfield Asylum Fund, ...	-	14,660 00		
Metropolitan Parks Fund, Series 2, .	-	3,350 00		
State Highways Fund,	-	10,000 00		
Bounty Fund Loan,	-	8,393,648 90		
Danvers Lunatic Hospital Loan, . .	-	898,000 00		
Worcester Polytechnic Institute, ...	-	50,000 00		
Decennial Census, .	-	5,811 85		
Qualification of Voters,	-	2,483 47		
Maverick Bank Loss,	-	109 75		
Improvement Sudbury Meadows, ...	-	1,076 58		
Dam and Lock in Charles River, . .	-	918 14		
Statue of Charles Devens, ...	-	5,000 00		
Portraits of Speakers,	-	367 65		
Protection of Agawam,	-	1,974 19		
Monument at Chattanooga, ...	-	856 16		
Codification of Certain Statutes, . . .	-	500 00		
Contract Forfeitures,	-	500 00		
Fees for Commissions,	-	5 00		
			9,627,414 79	21,836,703 57
			$12,606,085 87	$24,982,332 72

STATEMENT No. VI.

STATEMENT OF EXPENSES PROPERLY BELONGING TO THE YEARS 1893 AND 1894, WITH APPROPRIATIONS FOR 1894.

[The *ordinary* and *exceptional* expenses in this Statement are separately shown in Statement No. V.]

[For details of Expenses for 1894, see Statement No. VII.]

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Legislative Department.			
106	Senate Compensation, .	$30,750 00	$30,750 00	$30,750 00
106	Senate Travel, . .	3,377 00	3,110 00	3,200 00
107	House Compensation, .	180,750 00	181,413 81	184,500 00
107	House Travel, . .	21,097 00	19,100 00	20,430 00
108	Clerks, Senate and House,	6,000 00	6,000 00	6,000 00
108	Assistant Clerks, Senate and House, . . .	4,985 00	6,094 50	7,000 00
109	Chaplains, Senate and House, ...	600 00	600 00	600 00
110	Sergeant-at-Arms' Salary,	3,000 00	3,000 00	3,000 00
110	Sergeant-at-Arms' First Clerk, ...	2,200 00	2,200 00	2,200 00
110	Sergeant-at-Arms' Contingent, . . .	148 25	102 21	300 00
111	Doorkeepers, Messengers and pages, . . .	25,430 00	25,162 00	26,900 00
112	Printing and Binding for Senate, . . .	12,015 59	10,903 19	25,000 00
113	Printing and Binding for House, ...	16,392 76	18,147 24	[1] —
114	Printing and Binding Manual of the General Court, ...	—	2,784 86	3,000 00
115	Stationery for the Senate,	448 08	626 30	900 00
116	Stationery for the House,	1,158 66	1,170 83	1,200 00
117	Stationery and Printing ordered by Sergeant-at-Arms, . . .	752 58	558 32	600 00
118	Legislative Contingent, .	6,998 24	6,977 26	7,000 00
119	Expenses of Legislative Committees, . .	31,200 08	43,751 41	44,467 87
120	Witness Fees before Committees, . . .	10 25	555 65	500 00
121	Postage and Expressage on Documents, . .	1,494 17	1,065 20	1,500 00
		$348,807 66	$364,072 78	$369,047 87

[1] Joint appropriation with Senate.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Executive Department.			
122	Governor's Salary, . .	$7,975 80	$8,000 00	[1] –
123	Lieut.-Gov. and Council, Pay and Travel, . .	9,281 43	9,478 80	$9,400 00
124	Governor's Private Sec'y,	2,500 00	2,500 00	2,500 00
125	Executive Stenographer,	987 50	1,000 00	1,000 00
126	Executive Clerk, . .	2,000 00	2,000 00	2,000 00
127	Messenger, ...	1,200 00	1.200 00	1,200 00
128	Executive Contingent, .	2,396 07	2,983 97	3,000 00
129	Executive Postage, Printing, etc., . . .	640 21	621 36	800 00
130	Council Contingent, .	1,933 92	2,487 88	2,500 00
131	Council Postage, Printing, etc, . . .	198 31	290 32	500 00
		$29,113 24	$30,562 33	$22,900 00
132	Extraordinary Expenses,	$4,037 24	$7,765 88	$20,000 00
	Secretary's Department.			
133	Secretary's Salary, . .	$3,500 00	$3,500 00	$3,500 00
133	1st, 2d and 3d Clerks, .	6,000 00	6,000 00	6,000 00
133	Extra Clerks and Messenger, ...	11,513 41	12,466 33	13,000 00
	Secretary's Cashier, .	900 00	1,000 00	1,500 00
133	Incidentals, . . .	4,129 70	3,608 17	3,500 00
		$26,043 11	$26,574 50	$27,500 00
134	Records, Files, Papers and Documents in the Secretary's Department, .	$3,051 00	[2] $6,910 31	$5,000 00
135	Expressage on Documents to Free Public Libraries, . . .	$240 69	$342 71	$500 00
136	Exchange and Distribution of Public Documents, ...	–	$138 14	$1,500 00
137	Massachusetts Revolutionary Records, . .	$4,049 66	$800 27	$1,000 00
138	Index of Registration Returns, ...	$6,000 00	[3] $20,755 40	$17,000 00

[1] No appropriation required. [2] $1,910.31 paid from appropriation of 1893.
[3] $3,775.40 paid from appropriation of 1893.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
139	Index of Certificates of Corporations, . .	$600 00	[1] $1,200 00	$600 00
140	Standard Record Ink, .	–	$153 01	$500 00
141	Official copy of the Constitution, . . .	–	$200 00	$200 00
	Purchase of Revolutionary Rolls, . . .	$200 00	–	–
	Treasurer's Department.			
142	Treasurer's Salary, .	$5,000 00	$5,000 00	$5,000 00
142	1st, 2d and 3d Clerks, .	5,900 00	5,900 00	5,900 00
142	Fund Clerk and Cashier,	3,400 00	3,400 00	3,400 00
142	Receiving and Paying Tellers, . . .	2,800 00	2,800 00	2,800 00
142	Extra Clerks, . . .	780 00	990 00	1,000 00
142	Incidentals, . . .	3,242 99	3,250 00	3,250 00
		$21,122 99	$21,340 00	$21,350 00
143	Extra Clerical Assistance in care and custody of Trust Deposits, . .	$1,800 00	$1,800 00	$2,500 00
144	Deputy Sealer of Weights, Measures and Balances,	$1,361 93	$1,632 16	$2,300 00
145	Collateral Legacy Tax Expenses, . . .	$525 51	$819 23	$1,500 00
	Auditor's Department.			
146	Auditor's Salary, . .	$3,500 00	$3,500 00	$3,500 00
146	1st and 2d Clerks, . .	4,200 00	4,200 00	4,200 00
146	Extra Clerks, . . .	4,949 30	5,194 75	7,000 00
146	Incidentals, . . .	696 21	802 33	1,000 00
		$13,345 51	$13,697 08	$15,700 00
147	State Printing Expert, .	$370 93	$600 00	$1,000 00
	Attorney-General's Dep't			
148	Attorney-General's Salary, ...	$5,000 00	$5,000 00	$5,000 00
148	Asst. Attorney-General, .	2,500 00	2,500 00	2,500 00
	Am'ts carried forward,	$7,500 00	$7,500 00	$7,500 00

[1] $600 paid from appropriation of 1893.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

		Expenses 1893.	Expenses 1894.	Appropriations 1894.
Detail	*Am'ts brought forward,*	$7,500 00	$7,500 00	$7,500 00
148	Second Asst. Attorney-General, . . .	1,500 00	1,500 00	1,500 00
148	Attorney-General's Expenses, . . .	2,265 68	2,978 79	3,000 00
		$11,265 68	$11,978 79	$12,000 00
	State House Expenses.			
149	Repairs, Improvements and Furniture, . .	$7,543 69	$2,761 28	$10,000 00
150	Sergeant-at-Arms' Messengers, . . .	3,800 00	3,800 00	3,800 00
151	Engineer, Watchmen and Firemen, . . .	5,312 50	5,312 50	5,312 50
152	Fuel and Lights, . .	6,996 22	6,682 59	7,000 00
153	Elevator Expenses, .	2,970 87	2,827 63	3,000 00
		$26,623 28	$21,384 00	$29,112 50
154	Commonwealth Building,	$4,570 81	$5,619 04	$5,900 00
155	House No. 13 Beacon Street, ...	$8,409 38	$5,858 72	$8,700 00
156	State House Extension Expenses, . . .	–	$6,677 29	$30,000 00
157	Painting State House and Repairing the roof,	–	[1] $2,008 00	$4,000 00
	State Printing.			
158	Printing Public Documents, ...	$54,099 11	$49,063 42	$55,000 00
159	Printing General Laws, .	3,560 39	4,137 68	3,500 00
160	Printing Blue Book, .	6,290 46	6,526 20	5,500 00
161	Term Reports, . .	2,712 00	1,966 20	2,700 00
162	Assessors' Books and Blanks, ...	618 72	589 82	1,000 00
163	Printing and Distributing Ballots for Elections, ...	11,049 15	10,831 20	11,500 00
	Am'ts carried forward,	$78,329 83	$73,114 52	$79,200 00

[1] $50 was returned to the Treasury by Charles Brigham to correct an error in bill in February, 1895.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

		Expenses 1893.	Expenses 1894.	Appropriations 1894.
Detail	*Am'ts brought forward,*	$78,329 83	$73,114 52	$79,200 00
164	Publication of Early Acts and Resolves, . .	1,501 81	4,408 96	5,000 00
165	Publishing Laws, . .	500 00	500 00	500 00
166	Registration Books and Blanks, indexing returns and editing Registration Report, . .	2,446 02	2,574 70	2,500 00
167	Purchase of Paper for the Commonwealth, .	26,675 35	31,333 48	27,000 00
168	Preparation of tables and indexes relating to the statutes of the present year and previous years, ...	500 00	500 00	500 00
169	Report of Contested Election Cases, . .	-	209 04	300 00
170	Printing Report of Commission on Gypsy Moths, ...	358 73	399 44	400 00
171	Printing extra copies 2d Report of Commissioner on Public Records, .	-	81 74	81 74
172	Printing extra copies of Report of Commissioners on Survey and Map of Massachusetts, .	-	37 15	37 15
173	Printing Report of the Commissioners on Torrens System of Land Transfer, ...	-	99 20	110 00
174	Printing Additional copies of Report of Charles River Improvement Commission, ...	-	1,991 95	2,000 00
175	Publishing Special Laws,	-	500 00	4,000 00
	Printing and Distributing Massachusetts Military and Naval History, .	-	-	7,000 00
	Printing Report of Metropolitan Park Commission, ...	3,450 78	-	-
	Printing 1st and 4th Report of the State Board of Arbitration and Conciliation, . .	82 96	-	-
	Am'ts carried forward,	$113,845 48	$115,750 18	$128,628 89

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

		Expenses 1893.	Expenses 1894.	Appropriations 1894.
Detail	*Am'ts brought forward,*	$113,845 48	$115,750 18	$128,628 89
	Printing Index to Agricultural Reports, .	1,793 36	–	–
	Printing Report of Commissioners on amending laws relating to taxation, . . .	1,155 74	–	–
	Printing Report of the Commission on Highways, ...	1,647 21	–	–
	Publication of a list of persons whose names have been changed in this Commonwealth, .	2,098 33	–	–
	Printing Report of the Commission on Manual Training, . . .	2,130 77	–	–
	Blank Books for Registrars of Voters, . .	435 65	–	–
	Massachusetts Reports furnished new Towns,	–	–	500 00
	Printing Report of Capital trials, . . .	–	–	1,500 00
	Printing Manual of Prison Laws, ...	–	–	500 00
		$123,106 54	$115,750 18	$131,128 89
	Judiciary.			
176	Supreme Court Judges' Salaries and Expenses,	$53,000 00	$53,000 00	[1] $3,500 00
176	Clerk, ...	3,000 00	3,389 94	3,400 00
176	Reporter of Decisions, .	6,000 00	7,308 26	7,308 26
176	Expenses Supreme Judicial Court, . . .	1,891 51	1,602 18	2,000 00
176	Officers and Messengers of Supreme Court, .	2,394 44	2,400 00	2,400 00
176	Supreme Judicial Court Clerks, . . .	1,228 72	1,242 55	2,500 00
176	Clerk Supreme Judicial Court, Suffolk County,	1,500 00	1,500 00	1,500 00
	Superior Court.			
177	Judges' Salaries and Expenses, ...	$96,350 54	$96,270 73	$96,500 00
178	Retired Justices Superior Court, ...	2,750 00	2,750 00	2,750 00

[1] No appropriation required for salaries.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Probate and Insolvency Courts.			
179	Judges' Salaries, . .	$38,047 45	$43,521 13	$45,350 00
179	Registers and Assistants,	36,831 11	42,100 00	42,100 00
179	Clerk to Register of Suffolk County, . .	1,200 00	1,200 00	1,200 00
179	Clerks to Registers of Probate and Insolvency, ...	12,754 14	14,400 26	17,250 00
179	Expenses of Courts of Insolvency, . .	1,653 84	6,715 49	2,000 00
179	Uniform Practice and Procedure in Courts of Probate and Insolvency, . . .	-	1,971 09	1,971 09
180	District Attorneys, . .	25,750 00	25,679 03	25,750 00
180	Attorney's Clerk for Suffolk District, . .	1,800 00	1,800 00	1,800 00
		$286,151 75	$306,850 66	$259,279 35
	Tax Commissioner's Dept.			
181	Tax Com'r and Com'r of Corporations, . .	$3,500 00	$3,500 00	$3,500 00
181	1st and 2d Clerks, . .	3,500 00	3,500 00	3,500 00
181	Extra Clerks, . . .	15,078 56	14,736 65	16,000 00
181	Contingent, . . .	2,879 46	2,692 13	3,400 00
		$24,958 02	$24,428 78	$26,400 00
182	Expenses State Valuat'n,	$2,574 14	$2,602 46	$3,000 00
	Commissioners of Savings Banks.			
183	Salaries, ...	$9,500 00	$9,500 00	$9,500 00
183	Clerks, ...	3,200 00	3,200 00	3,200 00
183	Expenses, . . .	2,354 42	[1] 3,228 54	3,300 00
		$15,054 42	$15,928 54	$16,000 00
	Insurance Commissioner.			
184	Salary, ...	$3,500 00	$3,500 00	$3,500 00
184	Deputy, ...	2,500 00	2,500 00	2,500 00
184	Clerks, ...	4,700 00	4,653 33	4,700 00
184	Extra Clerks, . . .	14,449 87	16,116 93	16,500 00
184	Expenses, . . .	2,603 87	3,319 79	3,000 00
		$27,753 74	$30,090 05	$30,200 00

[1] $700 appropriation in 1893.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Harbor and Land Commissioners.			
185	Salaries, ...	$6,400 00	$6,400 00	$6,400 00
185	Engineer, Salary and Expenses, . . .	4,866 96	4,630 62	5,000 00
185	Travel, ...	476 77	470 09	600 00
185	Expenses, . . .	375 34	352 87	800 00
		$12,119 07	$11,853 58	$12,800 00
186	Expenses in connection with the Province Lands in Provincetown, ...	$624 41	$2,990 59	$3,000 00
	Railroad Commissioners.			
187	Salaries, ...	$11,000 00	$11,000 00	$11,000 00
187	Clerk, ...	2,500 00	2,500 00	2,500 00
187	Accountant, . . .	2,500 00	2,500 00	2,500 00
187	Experts, ...	3,414 00	3,183.00	3,800 00
187	Expenses, . . .	6,598 77	6,457 35	7,100 00
187	Inspector, . . .	–	1,099 51	7,500 00
		$26,012 77	$26,739 86	$34,400 00
	Civil Service Commission.			
188	Commissioners' Services and Expenses, . .	$1,740 00	$1,725 00	$2,000 00
188	Chief Examiner, Salary, .	3,000 00	3,000 00	3,000 00
188	Secretary, ...	2,000 00	2,000 00	2,000 00
188	Clerks and Expenses, .	8,993 79	9,650 09	9,000 00
188	Rent of Office, . .	1,450 00	1,450 00	1,450 00
		$17,183 79	$17,825 09	$17,450 00
	Gas and Electric Light Commissioners.			
189	Salaries, ...	$8,000 00	$7,946 23	$8,000 00
189	Clerks, ...	2,090 00	[1] 2,500 10	2,500 00
189	Expenses, . . .	1,615 28	1,995 52	2,000 00
		$11,705 28	$12,441 85	$12,500 00
	Controller of County Accounts.			
190	Salary, ...	$2,500 00	$2,287 51	$2,500 00
190	Deputies, . . .	3,000 00	2,923 39	3,000 00
190	Expenses, . . .	880 83	977 61	1,500 00
190	Rent, ...	650 00	650 00	650 00
		$7,030 83	$6,838 51	$7,650 00

[1] $0.10 from small items.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Bureau of Statistics of Labor.			
191	Chief, ...	$2,500 00	$2,500 00	$2,500 00
191	First and Second Clerks,	3,300 00	3,300 00	3,300 00
191	Extra Clerks and Expenses, ...	5,000 00	4,999 64	5,000 00
191	Statistics of Manufactures, ...	6,500 00	6,803 10	6,803 10
191	Rent of Rooms, 20 Beacon Street, etc., . .	3,500 00	4,383 33	4,750 00
191	Contingent, ...	489 45	[1] 505 45	500 00
191	Licenses in Summer Resorts, ...	209 10	202 13	300 00
191	Investigation of the relation of the Liquor Traffic to Crime, Pauperism and Insanity, .	–	2,985 64	5,000 00
191	Furnishing, ...	–	1,259 79	2,000 00
		$21,498 55	$26,939 08	$30,153 10
	Commissioner of Foreign Mortgage Corporations.			
192	Salary, ...	$3,000 00	$3,000 00	$3,000 00
192	Clerk.			
192	Travelling and Contingent, . .	2,764 50	2,124 32	2,520 00
		$5,764 50	$5,124 32	$5,520 00
193	Commissioner on Public Records, ...	$4,629 78	$4,600 00	$4,600 00
194	Commissioners to Complete the Preparation and Publication of the Province Laws, . .	$7,502 79	$10,738 21	$15,500 00
	State Board of Arbitration.			
195	Salaries, ...	$6,000 00	$6,000 00	$6,000 00
195	Clerk, ...	1,200 00	1,200 00	1,200 00
195	Expenses, ...	1,780 00	3,673 15	4,600 00
		$8,980 00	$10,873 15	$11,800 00
196	Assayer and Inspector of Liquors, ...	$1,200 00	$1,200 00	$1,200 00

[1] $5.45 from small items.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
197	Inspectors of Gas meters,	$3,876 88	$4,075 92	$4,100 00
198	Commission on Topographical Survey, .	$12,417 46	$11,853 10	$12,100 00
199	Atlas Map of Massachusetts, ...	$1,498 99	$848 30	$1,500 00
200	Commissioners on the World's Columbian Exposition, . .	$77,922 69	[1] $8,088 73	-
201	Commission on the Improvement of the Charles River, . .	$1,101 76	$2,882 86	$3,000 00
202	Commissioners on Inland Fisheries and Game, .	$15,584 97	$15,519 31	$15,800 00
203	Commissioners on Nautical Training School, .	$89,494 83	$58,666 21	$55,000 00
204	Commission on Uniformity of Legislation in the United States, .	$178 72	[1] $332 19	-
205	Board of Registration in Pharmacy, . . .	$3,802 47	$4,499 18	[2] $5,000 00
	Board of Registration in Dentistry, . . .	$816 93	-	[3] -
206	Commissioners of Wrecks, . . .	$573 62	$201 00	$5,000 00
207	Cattle Commissioners, .	$9,599 28	$34,813 02	$35,000 00
208	Commission to improve the Highways of the Commonwealth, . .	[4] $7,660 18	[4] $5,908 67	$14,500 00
209	Metropolitan Park Commissioners, . . .	$13,096 31	[4] $21,689 57	$20,000 00
210	Ballot Law Commissioners, . . .	$944 14	$955 93	$2,500 00

[1] Paid from appropriation of 1893.
[2] Fees transferred to Fund Account.
[3] Transferred to Fund Account.
[4] For other expenses, see Fund Account.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
211	Commission on Torrens System of Land Transfer, ...	$155 90	[1] $3,689 57	–
212	Commission on the Unemployed, . . .	–	$6,575 29	$15,000 00
213	Commission on the Antietam Battlefield, . .	–	$2,137 96	$2,500 00
214	Metropolitan District Commission, . .	–	$1,256 68	$4,000 00
215	State Fire Marshal, .	–	$16,077 46	$20,000 00
	Commissioners for consolidating and arranging the laws relating to Elections, . .	$2,999 99	–	–
	Charles River Commission, ...	$194 50	–	–
	Commissioners on the land belonging to the Commonwealth in the town of Provincetown,	$899 88	–	–
	Commission on Manual Training, . . .	$434 40	–	–
	State Board of Health.			
216	Secretary, ...	$3,000 00	$3,000 00	$3,000 00
216	Clerks, ...	1,820 00	2,083 00	7,800 00
216	Expenses, ...	3,758 68	5,470 08	
216	Rent of room for a Laboratory, ...	475 00	395 83	500 00
217	Adulteration of Milk, Food and Drugs.. .	10,405 96	11,016 58	11,500 00
218	Purity of Inland Waters,	26,995 99	27,000 00	27,000 00
		$46,455 63	$48,965 49	$49,800 00

[1] Paid from appropriation of 1893.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Agricultural.			
219	Board of Agriculture, —			
219	Secretary's Salary, . .	$2,500 00	$2,500 00	$2,500 00
219	Secretary's Clerks, etc., .	5,350 00	5,450 00	5,450 00
219	Secretary's Expenses, .	459 22	490 46	500 00
220	Incidentals, . . .	600 00	700 00	700 00
221	Members' Travel, . .	1,630 77	1,787 85	1,900 00
222	Agricultural Societies, .	20,982 45	20,628 80	21,000 00
223	Agricultural Experiment Station, ...	10,000 00	10,000 00	10,000 00
224	Massachusetts Agricultural College Scholarships, ...	10,000 00	10,000 00	10,000 00
225	Massachusetts Agricultural College, . .	10,000 00	10,000 00	10,000 00
226	Massachusetts Agricultural College, Trustees' Travel and Expenses, .	677 72	390 06	800 00
227	Nails for marking Trees,	100 00	198 72	200 00
228	State Dairy Bureau, .	5,036 90	5,700 00	5,700 00
229	Abandoned Farms, .	280 78	[1] 644 23	-
		$67,617 84	$68,490 12	$68,750 00
230	Extermination of Gypsy Moth, ...	$74,991 74	[2] $112,591 21	$100,000 00
	State Library.			
231	Books, etc., . . .	$5,005 35	$4,999 50	$5,000 00
231	Librarian, . . .	3,000 00	3,000 00	3,000 00
231	Librarian's Clerks, . .	3,453 99	3,467 25	3,500 00
231	Contingent, . . .	998 71	1,849 62	1,800 00
		$12,458 05	$13,316 37	$13,300 00
232	Aid to promote the establishment of Free Public Libraries, . .	$2,896 10	$1,808 78	$3,500 00
233	Index of Current Events,	$1,000 00	$1,000 00	$1,000 00
	Educational.[3]			
234	Agents' Salaries, etc., .	$19,371 65	$18,195 35	$19,825 00
235	Incidental expenses, B'd of Education, . .	1,760 21	1,799 26	1,800 00
	Am'ts carried forward,	$21,131 86	$19,994 61	$21,625 00

[1] Paid from appropriation of 1893. [2] $12,591.21 from appropriation of 1893.
[3] For other expenses of State Normal Schools see Mass. School Fund.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Am'ts brought forward,	$21,131 86	$19,994 61	$21,625 00
236	Board of Education, Members' Travel,	412 58	688 37	600 00
237	Aid to Pupils in Normal Schools,	4,000 00	4,000 00	4,000 00
238	Education of Deaf Pupils,	39,765 43	42,190 15	40,500 00
239	Perkins Institution and Massachusetts School for the Blind,	30,000 00	30,000 00	30,000 00
240	State Normal Art School,	17,973 30	18,495 05	18,500 00
241	Support of State Normal Schools,	34,659 07	[1] 35,900 51	35,900 51
242	Dukes County Educational Association,	50 00	50 00	50 00
243	School Superintendents for Small Towns,	35,976 89	45,000 00	45,000 00
244	Premium on Securities Purchased for the Massachusetts School Fund,	24,455 80	36,356 23	50,000 00
245	Examination of School Teachers by State Authority,	–	329 55	500 00
246	Publishing a Course of Studies for Elementary Schools,	–	299 81	300 00
247	Educational Museum,	–	1,499 50	1,500 00
	Atlas Map of Massachusetts for the Public Schools,	–	–	2,000 00
	Technical Books for State Normal Schools,	814 56	–	–
		$209,239 49	$234,803 78	$250,475 51
	Charitable.			
248	Expenses State Almshouse,	$122,117 92	$131,729 77	$135,000 00
249	Expenses State Primary School,	48,659 40	47,134 66	49,000 00
250	Massachusetts School for the Feeble-Minded,	35,391 66	33,739 81	35,000 00
	Am'ts carried forward,	$206,168 98	$212,604 24	$219,000 00

[1] For other expenses of State Normal Schools see Detail No. 389.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Am'ts brought forward,	$206,168 98	$212,604 24	$219,000 00
251	Danvers Lun. Hospital, .	26,826 91	24,713 92	
251	Worcester Lun Hospital,	41,665 38	40,016 36	
251	Worcester Insane Asylum, ...	24,635 91	22,624 35	
251	Northampton Lunatic Hospital, . . .	13,849 75	13,881 73	
251	Taunton Lun. Hospital, .	26,604 10	26,296 05	
251	Westborough Insane Hospital, . . .	25,858 26	25,592 91	185,000 00
251	Mass. Hospital for Dipsomaniacs, . . .	6,288 29	7,909 72	
251	State Lunatic Paupers boarded out, . .	7,514 86	6,961 35	
251	Reimbursement to Towns on account of Support of Certain Insane Persons, ...	5,402 24	7,007 56	
252	Westborough Insane Hospital Maintenance,	7,000 00	5,000 00	5,000 00
253	Massachusetts Hospital for Dipsomaniacs and Inebriates, Maintenance, ...	30,426 64	29,000 00	29,000 00
254	Support of Paupers by Cities and Towns, .	78,445 32	74,999 13	75,000 00
254	Temporary Aid of Paupers, ...	24,103 50	29,999 86	30,000 00
254	Burial of Paupers, . .	9,968 40	9,999 41	10,000 00
254	Transportation of State Paupers, . . .	17,961 15	18,785 40	20,000 00
254	Support and Transportation of Pauper Infants,	24,255 22	23,851 65	30,000 00
254	Indigent and Neglected Children, . . .	31,999 15	42,917 29	55,500 00
254	Expenses Contagious Diseases, . . .	2,989 42	5,541 39	15,000 00
254	Cases Settlement and Bastardy, . . .	947 38	588 10	1,500 00
255	Medical Examiners' Fees,	239 20	260 50	500 00
256	Pensions, . . .	520 00	520 00	520 00
257	Annuities, . . .	3,488 33	[1] 3,331 34	3,328 00
258	Massachusetts Charitable Eye and Ear Infirmary,	20,000 00	20,000 00	20,000 00
259	Investigation of the burdens imposed on this Commonwealth by the Immigration of Paupers and Criminals, .	425 59	25 00	574 41
		$637,583 98	$652,427 26	$699,922 41

[1] $3.34 paid from appropriation of 1893.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Board of Lunacy and Charity.			
260	Board of Lunacy and Charity Expenses, .	$4,441 81	$4,355 96	$4,750 00
261	Auxiliary Visitors of the Board of Lunacy and Charity, . . .	1,138 47	1,320 07	1,500 00
262	Department In-door Poor Expenses, . .	37,521 10	42,950 56	43,000 00
263	Department Out-door Poor Expenses, . .	21,465 12	23,997 45	24,000 00
264	Inspector of Institutions Expenses, . . .	10,428 49	10,126 15	10,500 00
		$74,994 99	$82,750 19	$83,750 00
	Military Department.[4]			
265	Adj't-General's Salary, .	$3,600 00	$3,600 00	$3,600 00
265	1st and 2d Clerks, . .	3,800 00	3,800 00	3,800 00
265	Additional Clerk, . .	2,000 00	2,000 00	2 000 00
265	Ex Clerks and Mess'ger,	7,269 36	7,592 20	9,200 00
265	Adj't-Gen'l's Incidentals,	2,916 32	3,244 96	4,000 00
266	Quarter'rs' Employees, .	1,560 00	1,565 00	[1] –
266	Quarter'rs' Incidentals, .	4,960 46	4,998 08	5,000 00
267	Quarter'rs' Supplies, .	14,955 37	25,000 00	25,000 00
	Quarter'rs' Supplies (sale of old material), .	754 13	–	–
268	Military Accounts, . .	3,277 58	3,916 68	4,000 00
269	Armory Rents, . .	34,495 26	36,453 81	40,100 00
270	Militia Bounty, . .	101,999 43	105,866 42	106,000 00
271	Militia Transportation, .	17,045 00	19,806 42	20,000 00
272	Militia Rifle Practice, .	8,792 05	8,969 58	9,000 00
273	Militia Camp-ground, .	932 25	[2] 1,019 22	1,000 00
274	Publication of a List of Massachusetts Officers, Sailors and Marines, .	1,996 70	1,916 22	2,000 00
275	Repairs of Uniforms, .	7,889 02	8,641 86	9,000 00
276	Expenses, Care, Heating and Repairs to New Armories, . . .	15,294 09	17,762 60	17,800 00
277	Surg'n-General's Salary,	1,200 00	1,200 00	1,200 00
277	Surgeon-General's Contingent, . . .	2,755 65	1,499 95	1,500 00
278	Heavy Artillery Drill, .	–	[3] 2,439 90	–
	Naval Battal'n Expenses,	2,500 00	–	–
	Furnishing New State Armories, . . .	1,800 00	–	–
		$241,792 67	$261,292 90	$264,200 00

[1] Paid from appropriation for extra clerks. [2] Paid from appropriation of 1893.
[3] $19 22 from small items. [4] For other military expenses, see Detail 132.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Expenses Resulting from the War of the Rebellion.			
279	State and Military Aid, .	$553,816 23	$571,807 67	$575,000 00
	Commissioners on State Aid.			
280	Salary, ...	2,500 00	2,500 00	2,500 00
280	Clerks, . . .	3,533 00	3,815 00	7,560 00
280	Agents, ...	3,300 00	3,331 09	
280	Expenses, . . .	324 28	391 50	
280	Postage, Printing, etc., on account of State Aid, .	533 58	614 35	500 00
281	State Pension Agent, . .	5,711 85	5,915 00	6,000 00
282	State Military and Naval Historian, . . .	3,583 15	3,674 28	3,500 00
283	Massachusetts Soldiers' Home, ...	50,213 19	[1] 54,055 50	30,000 00
	Indexing the Names of Soldiers of the War of the Rebellion, in the Office of the Adjutant-General, . . .	1,790 21	–	–
		$625,305 49	$646,104 39	$625,060 00
	Reformatory, etc.			
284	District Police, . .	$77,354 78	$78,072 20	$83,240 00
285	General Superintendent of Prisons, . . .	6,362 56	6,266 89	6,500 00
286	Massachusetts State Prison Industries, . .	126,659 69	128,914 05	120,000 00
287	Massachusetts Reformatory Industries, . .	20,312 55	17,407 94	20,000 00
288	Reformatory Prison for Women Industries, .	979 23	1,473 25	3,000 00
289	Expenses State Prison, .	162,487 68	154,732 02	173,690 86
290	Expenses Massachusetts Reformatory, . .	198,225 58	207,511 26	208,000 00
291	Expenses Reformatory Prison for Women, .	54,153 64	56,481 42	56,600 00
292	Expenses State Farm, .	85,943 96	91,799 92	91,800 00
293	Expenses Lyman School for Boys, . . .	51,729 57	57,097 94	57,135 00
294	Expenses State Industrial School, . .	22,330 56	24,959 21	25,385 00
295	Trustees State Primary and Reform Schools,	334 56	733 80	1,000 00
	Support of Sarah J. Robinson, . . .	400 00	–	400 00

[1] $24,055.50 received from United States.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
	Board of Commissioners of Prisons.			
296	Secretary,	$2,500 00	$907 26	$2,500 00
296	Clerks,	2,500 00	2,488 34	2,500 00
296	Travel,	2,023 88	1,856 06	2,500 00
296	Contingent,	1,200 00	1,200 00	1,200 00
296	Agents,	2,400 00	2,400 00	2,400 00
297	Agent for Aiding Discharged Convicts,	3,963 16	3,132 93	4,000 00
298	Agent for Aiding Discharged Female Convicts,	3,991 37	4,175 31	3,775 00
299	Assistance to Prisoners discharged from Mass. Reformatory,	4,223 17	4,811 02	5,000 00
300	Removal of Prisoners to and from State and County Prisons,	327 50	393 06	900 00
301	Compensation of Probation Officers,	169 66	[1] 607 27	600 00
	Registration and Identification of Criminals,	197 23	–	–
	Arrest of Fugitives,	875 42	–	2,000 00
		$831,645 75	$847,421 15	$874,125 86
	Public Buildings.			
302	State Almshouse,	$42,162 29	[2] $118,387 21	$90,100 00
303	State Prison,	42,873 84	50,064 44	65,000 00
304	Massachusetts Reformatory,	49,313 99	[3] 17,021 10	3,700 00
305	Reformatory Prison for Women,	1,499 94	23,117 75	25,600 00
306	New State Prison,	368 19	[4] 2,523 93	–
307	State Farm, Bridgewater,	37,326 46	[5] 55,997 65	44,000 00
308	Lyman School for Boys,	12,660 66	[6] 14,480 02	2,500 00
309	State Primary School,	500 00	[7] 4,995 35	–
310	State Industrial School,	14,975 89	[8] 18,631 38	19,000 00
311	State Normal School, Bridgewater,	11,657 72	25,338 45	45,000 00
312	State Normal School, Framingham,	2,336 95	736 45	1,000 00

1 $7.27 paid from small items.
2 $72,112.64, account 1893.
3 { $6,173.55, account 1892. $7,150.25, account 1893.
4 Account 1893.
5 { $4,520 06, account 1892. $24,040.98, account 1893.
6 $11,980.16, account 1893.
7 Transf'd from extraordinary expenses.
8 $1,528.18, account 1893.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
313	State Normal School at Salem,	$28,596 46	$86,000 00	$150,000 00
314	State Normal School, Westfield,	3,147 04	[1] 74 90	-
	State Normal School at Worcester,	674 37	-	-
315	Medfield Insane Asylum,	89,752 85	53,916 78	[2] 159,000 00
316	Northampton Lunatic Hospital,	40,401 94	75,000 00	75,000 00
317	Taunton Lunatic Hospital,	29,111 64	[3] 7,677 73	7,000 00
318	Westborough Insane Hospital,	12,110 43	[4] 21,688 40	28,850 00
319	Worcester Lunatic Hospital,	7,014 36	[5] 30,839 44	25,000 00
320	Massachusetts Hospital for Dipsomaniacs and Inebriates,	7,240 51	[6] 2,092 54	-
321	Massachusetts School for the Feeble-Minded,	34,607 56	[7] 4,170 00	-
322	Massachusetts Agricultural College,	15,997 76	30,617 27	35,800 00
323	New State Normal Schools,	-	71,643 79	75,000 00
324	State Camp Ground,	-	12,599 12	12,600 00
	State Normal Art School,	2,951 80	-	-
		$487,282 65	$727,613 70	$864,150 00
325	Annual Insurance Tax,	$1,000 00	$2,000 00	-
326	Corporation Tax,	$2,742,421 61	$2,620,099 46	-
327	National Bank Tax,	$637,473 86	$589,760 56	-
328	Foreign Ships,	$11,632 01	$11,069 25	-
329	Construction of Roads at Mashpee,	$300 00	$300 00	$300 00
330	Construction of Roads at Truro,	$500 00	$500 00	$500 00

[1] $27.50, account 1892. $47.40, account 1893.
[2] Funded 1894.
[3] $677 73, account 1893.
[4] $1,564.20, account 1893.
[5] $10,241.27, account 1893.
[6] $1,873.64, account 1889. $218.90, account 1892.
[7] Account 1893.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
331	Gratuities, ...	$19,400 96	$19,247 07	$19,247 07
332	Unclaimed Dividends from Insolvent Corporations, ...	$631 46	$440 71	$3,000 00
333	Abolition of Grade Crossings Loan Sinking Fund Revenue, ...	–	$10,695 36	$10,695 36
334	Commonwealth's Flats Improvement Fund Revenue, ...	$95,000 00	$40,000 00	$40,000 00
335	Massachusetts School Fund [Revenue], .	–	$100,000 00	$100,000 00
336	Medfield Insane Asylum Loan Sinking Fund Revenue, ...	–	$14,660 00	$14,660 00
337	Metropolitan Parks Loan Sinking Fund Revenue, Series 2, ...	–	$3,350 00	$3,350 00
338	Prison and Hospital Loan Sinking Fund Revenue,	$60,000 00	$60,000 00	$60,000 00
339	State Highway Loan Sinking Fund Revenue, .	–	$10,000 00	$10,000 00
340	State House Construction Loan Sinking Fund [Revenue], ...	$92,038 65	$92,038 65	$92,038 65
341	State House Loan Sinking Fund, 1901 [Revenue], ...	$45,000 00	$45,000 00	$45,000 00
342	Temporary Loans, . .	$1,150,000 00	$1,600,000 00	–
343	Massachusetts State Firemen's Association, .	$10,000 00	$10,000 00	$10,000 00
	Escheated Estates, . .	$241 75	–	$4,000 00
344	Premium on Exchange, .	$443 00	$14,966 72	–

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
345	Sterling Interest, . .	$369,854 00	$3,500,013 50	-
346	Boundary lines between Massachusetts, New Hampshire and Vermont, ...	$1,168 04	[1] $1,197 16	-
347	Bounty Fund Loan, .	-	$8,393,648 90	-
348	Danvers Lunatic Hospital Loan, . . .	-	$898,000 00	-
349	Troy & Greenfield Railroad Loan, . . .	$1,113,000 00	$337,000 00	-
350	Purchase of Equity in Troy & Greenfield Railroad, ...	-	$800 00	-
351	Expenses of Fire Marshal of Boston, . .	$10,592 64	$9,767 42	$9,767 42
352	Annuities of M. Johonnot, ...	$400 00	$300 00	$400 00
	Marking positions occupied by Massachusetts Troops at Chattanooga,	$76 95	-	-
353	Investigation of the Water Supply of Boston and Suburbs, . .	$10,912 93	[2] $27,095 90	$25,000 00
354	Charles River Valley System of Sewage Disposal, ...	$27,558 41	$25,712 54	$27,000 00
355	Endowment of Colleges for the benefit of Agriculture and the Mechanic Arts, . .	$19,000 00	[3] $20,000 00	-
356	Metropolitan Sewerage Commission, Furniture, ...	$2,694 70	[1] $705 58	-

[1] Paid from appropriation of 1893. [2] $2,095.90 appropriation of 1893.
[3] Received from U. S. Government.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
357	Purchase of Regimental Histories, . . .	$675 00	$2,000 00	$3,000 00
358	Ballot-Boxes for Cities and Towns, . . .	–	$1,500 00	$2,500 00
359	Sales of Worcester Lunatic Hospital Land, .	$9,500 00	$3,600 00	–
360	Worcester Polytechnic Institute, . . .	–	$50,000 00	$50,000 00
361	Decennial Census, . .	–	$5,811 85	$25,000 00
362	Qualification of Voters, .	–	$2,483 47	$2,500 00
363	Maverick National Bank (Loss), . . .	–	$109 75	$109 75
	North Metropolitan System Sewerage Maintenance, . . .	–	–	$43,000 00
364	Improvement of Sudbury Meadows, . . .	–	$1,076 58	$20,000 00
365	Dam and Lock in Charles River, ...	–	$918 14	$1,500 00
366	Statue to Charles Devens,	–	$5,000 00	$15,000 00
367	Portraits of Speakers, .	–	$367 65	$500 00
	Memorial over Grave of Gov. John Hancock, .	–	–	$3,000 00
368	Protection of Agawam from further encroachment of Connecticut River, ...	–	$1,974 19	$2,000 00
	Monument on Antietam Battlefield, . . .	–	–	$8,000 00

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Continued.*

Detail		Expenses 1893.	Expenses 1894.	Appropriations 1894.
369	Monuments at Chattanooga, ...	–	$856 16	$1,000 00
	Battle Monument at Trenton, N. J., . .	$2,500 00	–	–
370	Codification of certain Statutes, . . .	–	[1] $500 00	–
	Monument to Mark the Site of the first Town Meeting in America, .	–	–	$15,000 00
371	Contract Forfeitures, .	–	$500 00	–
372	Fees for Commissions, .	–	$5 00	–
	Funeral Expenses of the late Ex.-Gov. Benj. F. Butler, . . .	$3,661 88	–	–
	Postage and Expressage on Reports of Highway Commission, . .	$12 61	–	–
	Celebration of June 17, at World's Columbian Exposition, . . .	$11,305 21	–	–
	Electoral College, . .	$185 00	–.	–
	Supervisors at State Election, 1889, . .	$10 00	–	–
	Funeral Expenses of the late Ex-Gov. Nath'l P. Banks,. . . .	–	[2] –	–
	Interest.			
	Bounty Loan, ...	$421,611 64	$212,365 99	–
	Troy & Greenfield Railroad Loan, ...	260,135 71	138,932 28	–
	Boston, Hartford & Erie Railroad Loan, . .	181,771 66	181,876 62	–
	Deposits,. . . .	120,102 35	108,979 35	–

[1] Appropriation 1893.

[2] Paid from appropriation for extraordinary expenses; see Detail No. 132.

STATEMENT VI. — EXPENSES BELONGING TO 1893 AND 1894, ETC.

EXPENSES, ETC. — *Concluded.*

	Expenses 1893.	Expenses 1894.	Appropriations 1894.
Prisons Loan,	$65,321 67	$65,619 97	-
Danvers Lunatic Hospital Loan,	77,175 00	59,025 00	-
Worcester Lunatic Hospital Loan,	55,000 00	57,500 00	-
Temporary Loan,	22,475 01	12,211 10	-
State House Loan, 1901,	43,650 00	28,300 00	-
Armory Loan,	32,400 00	32,950 00	-
State House Construction Loan,	75,000 00	75,000 00	-
Metropolitan Sewerage Loan,	148,590 00	154,640 00	-
State Highway Loan,	-	5,250 00	-
Abolition of Grade Crossings Loan,	-	17,500 00	-
Medfield Insane Asylum Loan,	-	12,250 00	-
Fitchburg Railroad Securities Loan,	-	173,250 00	-
Metropolitan Parks Loan,	-	26,250 00	-
	$1,503,233 04	$1,361,900 00	

STATEMENT No. VII.

LEGISLATURE—REGULAR SESSION.

DETAILS No. 106.

[Acts 1889, Chap. 352; 1894, Chap. 1.]

SENATE PAY-ROLL.

District.	Name.	Residence.	Travel.	Compensation.	Totals.
1st Suffolk,	Albert S. Burnham,	Revere,	$10 00	$750 00	$760 00
2d "	George N. Swallow,	Boston,	10 00	750 00	760 00
3d "	John F. Fitzgerald,	Boston,	10 00	750 00	760 00
4th "	Jeremiah H. Mullane,	Boston,	10 00	750 00	760 00
5th "	George P. Sanger,	Boston,	10 00	750 00	760 00
6th "	Edward J. Leary,	Boston,	10 00	750 00	760 00
7th "	S. Stillman Blanchard,	Boston,	10 00	750 00	760 00
8th "	John F. Cronan,	Boston,	10 00	750 00	760 00
9th "	Francis W. Kittredge,	Boston,	10 00	750 00	760 00
1st Essex,	Eugene A. Bessom,	Lynn,	30 00	750 00	780 00
2d "	Francis T. Berry,	Salem,	40 00	750 00	790 00
3d "	Sylvanus Smith,	Gloucester,	70 00	750 00	820 00
4th "	Edward G. Frothingham,	Haverhill,	70 00	750 00	820 00
5th "	Samuel L. Sawyer,	Danvers,	50 00	750 00	800 00
6th "	George L. Gage,	Lawrence,	60 00	750 00	810 00
1st Middlesex,	William B. Lawrence,	Medford,	20 00	750 00	770 00
2d "	Henry S. Milton,	Waltham,	20 00	750 00	770 00
3d "	William B. Durant,	Cambridge,	10 00	750 00	760 00
4th "	Maurice F. Coughlin,	Holliston,	50 00	750 00	800 00

5th Middlesex,	Elisha H. Shaw,	No. Chelmsford,	60 00	750 00	810 00	
6th "	Charles F. Brown,	Reading,	30 00	750 00	780 00	
7th "	Peter J. Brady,	Lowell,	60 00	750 00	810 00	
1st Worcester,	Stephen Salisbury,	Worcester,	90 00	750 00	840 00	
2d "	Edwin B. Harvey,	Westborough,	70 00	750 00	820 00	
3d "	Ledyard Bill,	Paxton,	110 00	750 00	860 00	
4th "	Joel D. Miller,	Leominster,	110 00	750 00	860 00	
Worcester and Hampshire,	George H. B. Green,	Belchertown,	190 00	750 00	940 00	
1st Hampden,	Edwin F. Lyford,	Springfield,	200 00	750 00	950 00	
2d "	William P. Buckley,	Holyoke,	220 00	750 00	970 00	
Franklin,	Joseph F. Bartlett,	Montague,	220 00	750 00	970 00	
Berkshire,	Gilbert L. Jewett,	North Adams,	290 00	750 00	1,040 00	
Berkshire and Hampshire,	John B. Ripley,	Chester,	260 00	750 00	1,010 00	
1st Norfolk,	John F. Merrill,	Quincy,	20 00	750 00	770 00	
2d "	Robert S. Gray,	Walpole,	40 00	750 00	790 00	
1st Plymouth,	Edward B. Atwood,	Plymouth,	80 00	750 00	830 00	
2d "	Hiram A. Monk,	Brockton,	50 00	750 00	800 00	
1st Bristol,	James Lewis Austin,	Taunton,	80 00	750 00	830 00	
2d "	Joseph O. Neill,	Fall River,	110 00	750 00	860 00	
3d "	William M. Butler,[1]	New Bedford,	110 00	1,500 00	1,610 00	
Cape,	John Kenrick, Jr.,	Orleans,	200 00	750 00	950 00	
			$3,110 00	$30,750 00	$33,860 00	
Senate Compensation,					$30,750 00	
Senate Travel,					3,110 00	
Amount carried forward,						$33,860 00

[1] President.

DETAILS No. 107.

HOUSE OF REPRESENTATIVES PAY-ROLL.

[Resolves 1894, Chaps. 4, 15, 22, 38, 55, 82 and 104; Acts 1886, Chap. 352; 1894, Chaps. 1, 121, 197, 348, 419, 492 and 546.]

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
	Amount brought forward,					$33,860 00
1st Barnstable,	Henry H. Fisk,	Dennis,	$170 00	$750 00	$920 00	
	George E. White,	Sandwich,	130 00	750 00	880 00	
2d "	John E. Perry,	Chatham,	200 00	750 00	950 00	
3d "	Heman S. Cook,	Provincetown,	250 00	750 00	1,000 00	
1st Berkshire,	Carlton T. Phelps,	North Adams,	290 00	750 00	1,040 00	
	S. Smith Joy,	North Adams,	290 00	750 00	1,040 00	
2d "	William S. Jenks,	Adams,	300 00	750 00	1,050 00	
3d "	Samuel M. Raymond,	Hinsdale,	290 00	750 00	1,040 00	
4th "	Chester B. Scudder,	Dalton,	290 00	750 00	1,040 00	
	William Tolman,	Pittsfield,	300 00	750 00	1,050 00	
5th "	Jarvis Norcott,	Becket,	290 00	750 00	1,040 00	
6th "	Charles Giddings,	Great Barrington,	360 00	750 00	1,110 00	
7th "	Dwight Boardman,	Sheffield,	370 00	750 00	1,120 00	
1st Bristol,	Charles R. Read,	Seekonk,	90 00	750 00	840 00	
	Burrill Porter, Jr.,	N. Attleborough,	80 00	750 00	830 00	
2d "	Alfred V. Rogerson,	Mansfield,	50 00	750 00	800 00	
3d "	George P. Cutler,	Taunton,	80 00	750 00	830 00	
	John C. Alden,	Taunton,	80 00	750 00	830 00	
	Frederick E. Austin,[1]	Taunton,	80 00	750 00	830 00	
	Robert C. Brown,[2]	Taunton,	80 00	750 00	830 00	

4th "	James L. Gillingham,	Fairhaven,	120 00	750 00	870 00	
5th "	Isaac B. Tompkins,[3]	New Bedford,	110 00	750 00	860 00	
	Samuel Ross,	New Bedford,	110 00	750 00	860 00	
6th "	George M. Eddy,	New Bedford,	110 00	750 00	860 00	
	Charles P. Rugg,	New Bedford,	110 00	750 00	860 00	
7th "	John A. Macomber, 2d,	Westport,	130 00	750 00	880 00	
8th "	Joseph F. Mooney,	Fall River,	110 00	750 00	860 00	
	James J. Sullivan,	Fall River,	110 00	750 00	860 00	
	William Moran,	Fall River,	110 00	750 00	860 00	
9th "	David F. Slade,	Fall River,	110 00	750 00	860 00	
	Walter J. D. Bullock,	Fall River,	110 00	750 00	860 00	
10th "	Charles S. Chase,	Dighton,	80 00	750 00	830 00	
1st Dukes,	Otis Foss,	Cottage City,	200 00	750 00	950 00	
1st Essex,	John J. Prevaux,	Amesbury,	90 00	750 00	840 00	
	Samuel Coffin,	Salisbury,	80 00	750 00	830 00	
2d "	Samuel W. George,	Haverhill,	70 00	750 00	820 00	
	Thomas E. St. John,	Haverhill,	70 00	750 00	820 00	
3d "	Robert A. Richardson,	Haverhill,	70 00	750 00	820 00	
	Granville E. Foss,	Methuen,	70 00	750 00	820 00	
4th "	John M. Lynch,	Lawrence,	60 00	750 00	810 00	
	Thomas A. Brooks,	Lawrence,	60 00	750 00	810 00	
5th "	James H. Derbyshire,	Lawrence,	60 00	750 00	810 00	
	John Haigh,	Lawrence,	60 00	750 00	810 00	
6th "	Charles Greene,	Andover,	50 00	750 00	800 00	
7th "	Joseph B. Poor,	Topsfield,	50 00	750 00	800 00	
8th "	Oliver B. Merrill,	Newburyport,	80 00	750 00	830 00	
	Edward A. Hale,	Newburyport,	80 00	750 00	830 00	
	Amount carried forward,					$33,860 00

[1] Elected March 6; qualified March 15 in place of Robert C. Brown. [2] Deceased February 1. [3] Deceased May 2.

HOUSE PAY-ROLL — *Continued.*

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
	Amount brought forward,	. . . .	. .	. . .	. . .	$33,860 00
9th Essex, . . .	Philip E. Clarke, . . .	Ipswich, . .	$60 00	$750 00	$810 00	
10th " . . .	Howard G. Lane, . . .	Gloucester, .	70 00	750 00	820 00	
	Clarence E. Richardson, .	Gloucester, .	70 00	750 00	820 00	
	Jacob Tucker, . . .	Gloucester, .	80 00	750 00	830 00	
11th " . . .	J. Loring Woodfall, . .	Rockport, . .	80 00	750 00	830 00	
12th " . . .	George A. Galloupe, . .	Beverly, . .	40 00	750 00	790 00	
13th " . . .	John D. H. Gauss, . .	Salem, . .	40 00	750 00	790 00	
14th " . . .	Cyrus A. Jordan, . . .	Salem, . .	40 00	750 00	790 00	
15th " . . .	William D. Dennis, . .	Salem, . .	40 00	750 00	790 00	
16th " . . .	Benjamin Day, . . .	Marblehead, .	40 00	750 00	790 00	
17th " . . .	George H. Newhall, . .	Lynn, . . .	30 00	750 00	780 00	
	Edward W. Pinkham, . .	Lynn, . . .	30 00	750 00	780 00	
18th " . . .	Edward P. Johnson, . .	Lynn, . . .	30 00	750 00	780 00	
	John B. Newhall, . . .	Lynn, . . .	30 00	750 00	780 00	
19th " . . .	Amos Beckford, . . .	Lynn, . . .	30 00	750 00	780 00	
	George C. Higgins, . .	Lynn, . . .	30 00	750 00	780 00	
20th " . . .	William H. Hutchinson, .	Lynn, . . .	30 00	750 00	780 00	
	Otto W. Lewis, . . .	Saugus, . .	30 00	750 00	780 00	
21st " . . .	Nicolas M. Quint, . .	Peabody, . .	40 00	750 00	790 00	
22d " . . .	J. Frank Porter, . . .	Danvers, . .	50 00	750 00	800 00	
1st Franklin, . .	Dana Malone, . . .	Greenfield, . .	210 00	750 00	960 00	
2d " .	Joseph B. Farley, . . .	Orange, . .	180 00	750 00	930 00	
3d " .	Erastus C. Coy, . . .	Montague, . .	220 00	750 00	970 00	

4th "	Pharcellus D. Bridges,	Deerfield,	230 00	750 00	980 00	
5th "	Henry A. Howard,	Colrain,	250 00	750 00	1,000 00	
1st Hampden,	Clayton D. Smith,	Chester,	260 00	750 00	1,010 00	
2d "	Arthur S. Kneil,	Westfield,	220 00	750 00	970 00	
	Henry C. Bliss,	West Springfield,	200 00	750 00	950 00	
3d "	Dwight H. Ives,	Holyoke,	220 00	750 00	970 00	
4th "	Eugene Finn,	Holyoke,	220 00	750 00	970 00	
5th "	Alexander Grant,	Chicopee,	210 00	750 00	960 00	
6th "	Henry F. Sampson,	Springfield,	200 00	750 00	950 00	
	Joseph L Shipley,	Springfield,	200 00	750 00	950 00	
7th "	Edward S. Bradford,	Springfield,	200 00	750 00	950 00	
8th "	Stephen C. Warriner,	Springfield,	200 00	750 00	950 00	
	Benjamin C. Harvey,	Springfield,	200 00	750 00	950 00	
9th "	Jason Butler,	Wilbraham,	180 00	750 00	930 00	
10th "	Henry G. Loomis,	Palmer,	170 00	750 00	920 00	
1st Hampshire,	Eugene W. Wood,	Easthampton,	240 00	750 00	990 00	
	Richard W. Irwin,	Northampton,	230 00	750 00	980 00	
2d "	Timothy P. Lyman,	Goshen,	260 00	750 00	1,010 00	
3d "	Henry C. Comins,	Hadley,	210 00	750 00	960 00	
4th "	Alvertus W. Morse,	Belchertown,	190 00	750 00	940 00	
5th "	George C. Ewing,	Enfield,	220 00	750 00	970 00	
1st Middlesex,	James J. Myers,	Cambridge,	10 00	750 00	760 00	
	John E. Parry,	Cambridge,	10 00	750 00	760 00	
2d "	Frederick W. Dallinger,	Cambridge,	10 00	750 00	760 00	
	Daniel H. Coakley,	Cambridge,	10 00	750 00	760 00	
3d "	John T. Shea,	Cambridge,	10 00	750 00	760 00	
	Amount carried forward,					$33,860 00

HOUSE PAY-ROLL — *Continued.*

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
	Amount brought forward,	. . . .	. .	. . .	. . .	$33,860 00
4th Middlesex, . .	Warren F. Spalding,[1] . .	Cambridge, .	$10 00	$750 00	$760 00	
	William M. Townsend, .	Cambridge, .	10 00	750 00	760 00	
5th " . .	Charles H. Crane, . .	Somerville, .	10 00	750 00	760 00	
6th " . .	Allen F. Carpenter, . .	Somerville, .	10 00	750 00	760 00	
7th " . .	Robert Duddy, . . .	Somerville, .	10 00	750 00	760 00	
8th " . .	William P. Martin, . .	Medford, . .	20 00	750 00	770 00	
9th " . .	Charles F. Shute, . . .	Malden, . .	10 00	750 00	760 00	
	Arthur H. Wellman, . .	Malden, . .	10 00	750 00	760 00	
10th " . .	Frank P. Bennett,. . .	Everett, . .	10 00	750 00	760 00	
11th " . .	George R. Jones, . . .	Melrose, . .	20 00	750 00	770 00	
12th " . .	William H. Sprague, . .	Stoneham, . .	20 00	750 00	770 00	
13th " . .	Edwin C Miller, . . .	Wakefield, . .	20 00	750 00	770 00	
14th " . .	Solon Bancroft. . . .	Reading, . .	30 00	750 00	780 00	
	George E. Fowle, . . .	Woburn, . .	30 00	750 00	780 00	
15th " . .	James A. Bailey, Jr., . .	Arlington, . .	20 00	750 00	770 00	
16th " . .	John E. Abbott, . . .	Watertown, .	20 00	750 00	770 00	
17th " . .	Dwight Chester, . . .	Newton, . .	20 00	750 00	770 00	
	Edward J. H. Estabrooks, .	Newton, . .	20 00	750 00	770 00	
18th " . .	Fred H. Bradford, . .	Waltham, . .	20 00	750 00	770 00	
	Charles O. Morrill, . .	Waltham, . .	20 00	750 00	770 00	
19th " . .	Matthew H. Merriam, . .	Lexington, . .	20 00	750 00	770 00	
20th " . .	Solon O. Holt, . . .	North Reading, .	60 00	750 00	810 00	
21st " . .	Daniel Murphy, . . .	Lowell, . .	60 00	750 00	810 00	
22d " . .	James S. Murphy, . .	Lowell, . .	60 00	750 00	810 00	

23d "	Owen M. Donohoe,	Lowell,	60 00	750 00	810 00	
24th "	Ether S. Foss,[2]	Lowell,	60 00	750 00	810 00	
	William H. I Hayes,	Lowell,	60 00	750 00	810 00	
	Frank S. Bennett,	Tyngsborough,	70 00	750 00	820 00	
25th "	Philip J. Farley,	Lowell,	60 00	750 00	810 00	
26th "	Patrick Mahan,	Natick,	40 00	750 00	790 00	
27th "	William A. Lenihan,	Hopkinton,	60 00	750 00	810 00	
28th "	Walter Adams,	Framingham,	50 00	750 00	800 00	
	Frank Cass,	Holliston,	50 00	750 00	800 00	
29th "	Louis P. Howe,	Marlborough,	70 00	750 00	820 00	
	Charles Favreau,	Marlborough,	70 00	750 00	820 00	
30th "	James F. Sweeney,	Maynard,	60 00	750 00	810 00	
31st "	George H. Bixby,	Groton,	80 00	750 00	830 00	
32d "	Edwin A. Hubbard,	Ashby,	110 00	750 00	860 00	
1st Nantucket,	Anthony Smalley,[3]	Nantucket,	240 00	750 00	990 00	
1st Norfolk,	Henry D. Humphrey,	Dedham,	20 00	750 00	770 00	
2d "	Charles H. Utley,	Brookline,	10 00	750 00	760 00	
3d "	Francis W. Darling,	Hyde Park,	20 00	750 00	770 00	
4th "	Thomas E Grover,	Canton,	30 00	750 00	780 00	
5th "	James H. Flint,[1]	Weymouth,	35 00	750 00	785 00	
	Charles L. Hammond,	Quincy,	20 00	750 00	770 00	
	George L. Wentworth,	Weymouth,	30 00	750 00	780 00	
6th "	John Kelley,	Braintree,	35 00	750 00	785 00	
7th "	Newell D. Atwood,	Stoughton,	40 00	750 00	790 00	
	Charles H. Hartshorn,	Walpole,	40 00	750 00	790 00	
	Amount carried forward,					$33,860 00

[1] Resigned July 2. [2] Resigned June 12. [3] Deceased June 25.

HOUSE PAY-ROLL — *Continued.*

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
	Amount brought forward, .	. . . .	. .	. . .	. . .	$33,860 00
8th Norfolk, . . .	Henry A. Whitney, . .	Bellingham, .	$60 00	$750 00	$810 00	
	Clarke P. Harding, . .	Medway, . .	60 00	750 00	810 00	
9th " . . .	Oliver C. Livermore, . .	Wellesley, . .	30 00	750 00	780 00	
1st Plymouth, . .	William H Drew, . .	Plymouth, . .	80 00	750 00	830 00	
2d " . .	William H. Burges, . .	Kingston, . .	70 00	750 00	820 00	
3d " . .	Albert F. Barker, . . .	Hanson, . .	50 00	750 00	800 00	
4th " . .	Thomas Weston, . . .	Hingham, . .	40 00	750 00	790 00	
5th " . .	Melvin S. Nash, . . .	Hanover, . .	50 00	750 00	800 00	
6th " . .	Franklin P. Harlow, . .	Whitman, . .	50 00	750 00	800 00	
7th " . .	Noah Hammond,[1] . . .	Mattapoisett, .	110 00	750 00	860 00	
8th " . .	George L. Soule, . . .	Middleborough, .	70 00	750 00	820 00	
9th " . .	James C. Leach, . . .	Bridgewater, .	60 00	750 00	810 00	
10th " . .	James J. Dowd, . . .	Brockton, . .	50 00	750 00	800 00	
11th " . .	Alpheus M. Eldredge, . .	Brockton, . .	50 00	750 00	800 00	
12th " . .	Frederic W. Hathaway, .	Brockton, . .	50 00	750 00	800 00	
1st Suffolk, . . .	John L. Bates, . . .	Boston, . .	10 00	750 00	760 00	
	Frank C. Wood, . . .	Boston, . .	10 00	750 00	760 00	
2d " . . .	William J. Donovan, . .	Boston, . .	10 00	750 00	760 00	
	Cornelius J. Flynn,[2] . .	Boston, . .	10 00	750 00	760 00	
	Benjamin J Sullivan,[3] . .	Boston, . .	–	–	–	
3d " . . .	John J. Mahoney, . .	Boston, . .	10 00	750 00	760 00	
	James E. Hayes, . . .	Boston, . .	10 00	750 00	760 00	

4th "	Myron D. Cressy,	Boston,	10 00	750 00	760 00	
	Jeremiah J. McCarthy,	Boston,	10 00	750 00	760 00	
5th "	Michael J. O'Brien,	Boston,	10 00	750 00	760 00	
	William T. Graham,	Boston,	10 00	750 00	760 00	
6th "	Martin F. Ryder,	Boston,	10 00	750 00	760 00	
	William H. McInery,	Boston,	10 00	750 00	760 00	
7th "	Timothy F. Murphy,	Boston,	10 00	750 00	760 00	
	Cornelius H. Tolland,	Boston,	10 00	750 00	760 00	
8th "	Hugh McLaughlin,	Boston,	10 00	750 00	760 00	
	William F. Donovan,	Boston,	10 00	750 00	760 00	
9th "	Robert T. Teamoh,	Boston,	10 00	750 00	760 00	
	George v. L. Meyer,[4]	Boston,	10 00	1,500 00	1,510 00	
10th "	Arthur L. Spring,	Boston,	10 00	750 00	760 00	
	Marcus C. Cook,	Boston,	10 00	750 00	760 00	
11th "	Royal Robbins,	Boston,	10 00	750 00	760 00	
	Thomas Russell,	Boston,	10 00	750 00	760 00	
12th "	John Quinn, Jr.,	Boston,	10 00	750 00	760 00	
	Daniel P Toomey,	Boston,	10 00	750 00	760 00	
13th "	Joseph J Kelley,	Boston,	10 00	750 00	760 00	
	Michael P. Geary,	Boston,	10 00	750 00	760 00	
14th "	James F. Gleason,	Boston,	10 00	750 00	760 00	
	Daniel J. Kinnaly,	Boston,	10 00	750 00	760 00	
15th "	William H. McMorrow,	Boston,	10 00	750 00	760 00	
	Joseph J. Casey,	Boston,	10 00	750 00	760 00	
16th "	Isaac Rosnosky,	Boston,	10 00	750 00	760 00	
	John L. Murphy,[5]	Boston,	10 00	750 00	760 00	
	Amount carried forward,					33,860 00

[1] Deceased March 8. [2] Elected February 7; qualified February 15, in place of Benj. J. Sullivan. [3] Deceased Dec. 23, 1893.
[4] Speaker. [5] Deceased February 15.

HOUSE PAY-ROLL — *Continued.*

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
	Amount brought forward,					$33,860 00
17th Suffolk,	Richard J. Hayes,	Boston,	$10 00	$750 00	$760 00	
	James H. Doyle,[1]	Boston,	10 00	663 81	673 81	
18th "	George A. Hibbard,	Boston,	10 00	750 00	760 00	
	George E. Lovett,	Boston,	10 00	750 00	760 00	
19th "	Timothy Holland,	Boston,	10 00	750 00	760 00	
	Thomas F. Fallon,	Boston,	10 00	750 00	760 00	
20th "	John J. Hoar,	Boston,	10 00	750 00	760 00	
	Daniel C. Casey,	Boston,	10 00	750 00	760 00	
21st "	George M. Scates,	Boston,	10 00	750 00	760 00	
	John S. Richardson,	Boston,	10 00	750 00	760 00	
22d "	Richard Sullivan,	Boston,	10 00	750 00	760 00	
23d "	Charles F. Sturtevant,	Boston,	10 00	750 00	760 00	
	James A. Tilden,	Boston,	20 00	750 00	770 00	
24th "	Frederic W. Bliss,	Boston,	10 00	750 00	760 00	
	John E Tuttle,	Boston,	10 00	750 00	760 00	
25th "	Granville A. Fuller,	Boston,	10 00	750 00	760 00	
26th "	Marcus M. Merritt,	Chelsea,	10 00	750 00	760 00	
	George H. Buck,	Chelsea,	10 00	750 00	760 00	
27th "	Ernest W. Roberts,	Chelsea,	10 00	750 00	760 00	
	Arthur B. Curtis,	Revere,	20 00	750 00	770 00	
1st Worcester,	C. Waldo Bates,	Phillipston,	180 00	750 00	930 00	
2d "	Theodore K. Parker,	Winchendon,	140 00	750 00	890 00	
	Samuel S. Gleason,	Gardner,	130 00	750 00	880 00	

3d	"	James O. Cook,	Barre,	130 00	750 00	880 00
4th	"	William H. Wheeler,	Hubbardston,	140 00	750 00	890 00
5th	"	Charles W. Delvey,	North Brookfield,	140 00	750 00	890 00
		Edwin D. Goodell,	Brookfield,	140 00	750 00	890 00
6th	"	John E. Bacon,	Spencer,	130 00	750 00	880 00
7th	"	Alfred A Woodbury,[2]	Charlton,	-	-	-
		George Hammond,[3]	Charlton,	130 00	750 00	880 00
8th	"	Orrin F. Joslin,	Oxford,	120 00	750 00	870 00
9th	"	James H. Ferguson,	Millbury,	100 00	750 00	850 00
10th	"	Irenæus H. Low,	Northbridge,	100 00	750 00	850 00
11th	"	Charles W. Carroll,	Milford,	70 00	750 00	820 00
		Michael Tuite,	Blackstone,	80 00	750 00	830 00
12th	"	Arthur Hastings,	Berlin,	80 00	750 00	830 00
		Bowers C. Hathaway,	Westborough,	70 00	750 00	820 00
13th	"	Charles G. Bancroft,	Clinton,	90 00	750 00	840 00
		Fred H. Bates,	Sterling,	120 00	750 00	870 00
14th	"	Edward F. Blodgett,	Leominster,	110 00	750 00	860 00
15th	"	Clarentine E. Ferson,	Fitchburg,	100 00	750 00	850 00
		John E. Kellogg,	Fitchburg,	100 00	750 00	850 00
16th	"	Alfred S. Roe,	Worcester,	90 00	750 00	840 00
17th	"	William P. Searls,	Worcester,	90 00	750 00	840 00
18th	"	Eugene M. Moriarty,	Worcester,	90 00	750 00	840 00
19th	"	James H. Mellen,	Worcester,	90 00	750 00	840 00
20th	"	James F. Melaven,	Worcester,	90 00	750 00	840 00
21st	"	Henry Y. Simpson,	Worcester,	90 00	750 00	840 00
		Amount carried forward,				$33,860 00

[1] Seat declared vacant by resolution, June 6. [2] Deceased January 23. [3] Elected February 27; qualified March 8, in place of Alfred A. Woodbury.

HOUSE PAY-ROLL — *Concluded.*

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
	Amount brought forward, .	. . . .	. .	. . . .	. . .	$33,860 00
22d Worcester, . .	Joseph B. Knox, . . .	Worcester, . .	$90 00	$750 00	$840 00	
23d " . .	Eben F. Thompson, . .	Worcester, . .	90 00	750 00	840 00	
			$19,100 00	$181,413 81	$200,513 81	
House Compensation, ...					$181,413 81	
House Travel, ...					19,100 00	
						200,513 81
Amount carried forward, ...					. . .	$234,373 81

DETAILS NO. 108.

CLERKS — SENATE AND HOUSE.

[Acts 1884, Chaps. 329 and 334; 1888, Chap. 1; 1894, Chaps. 1, 394 and 492.]

Amount brought forward,			$234,373 81
Henry D. Coolidge, Clerk of the Senate,	$3,000 00		
Edward A. McLaughlin, Clerk of the House,	3,000 00		
		$6,000 00	
William H. Sanger, Assistant Clerk of the Senate,	$2,000 00		
James W. Kimball, Assistant Clerk of the House,	2,000 00		
		4,000 00	
Thomas J. Hurley, Clerical Services,	$800 00		
Samuel F. McGill, Clerical Services,	669 50		
Frank E. Bridgman, Clerical Services,	625 00		
		2,094 50	
			12,094 50

DETAILS No. 109.

CHAPLAINS — SENATE AND HOUSE.

[Pub. Stat., Chap. 2; Sec. 23; Acts 1894, Chap. 1.]

Edmund Dowse,		$300 00	
Daniel W. Waldron,		300 00	
			600 00

DETAILS No. 110.

SERGEANT-AT-ARMS' DEPARTMENT.

[Pub. Stat, Chap. 5; Acts 1887, Chap. 128; 1894, Chaps. 1 and 4.]

SERGEANT-AT-ARMS.			
John G. B. Adams, Salary,		$3,000 00	
FIRST CLERK.			
Charles G. Davis, Salary,		2,200 00	
CONTINGENT EXPENSES.			
H. F. Hurlbut, Legal Services,	$25 00		
Carriage Hire,	1 50		
Expressage,	8 00		
Newspapers,	8 00		
Sundry Incidentals,	3 30		
Telephone and Telegrams,	56 41		
		102 21	
			5,302 21
Amount carried forward,			$252,370 52

DETAILS No. 111.

DOORKEEPERS, MESSENGERS AND PAGES.

[Pub. Stat., Chap. 5, Sect. 5; Acts 1882, Chap. 257, Sect. 4; 1887, Chap. 116; 1894, Chap. 1.]

Amount brought forward, ...		$252,370 52
David T. Remington, Doorkeeper to the Senate,	$1,400 00	
Joseph Sidwell, Assistant Doorkeeper to the Senate, ...	850 00	
James E. Armstrong, Messenger to the Senate,	750 00	
Luke K. Davis, Messenger to the Senate, .	750 00	
Benjamin H. Jellison, Messenger to the Senate,	750 00	
Charles H. Johnson, Messenger to the Senate,	750 00	
Charles N. Marsh, Messenger to the Senate,	750 00	
Augustus Stone, Messenger to the Senate, .	750 00	
William H. Whiting, Messenger to the Senate,	750 00	
Joseph H. Allen, Page to the Senate, . .	450 00	
J. Philip Carney, Page to the Senate, . .	450 00	
Thomas J. Tucker, Doorkeeper to the House, .	1,400 00	
John Kinnear, Assistant Doorkeeper to the House, ...	973 00	
James Beatty, Postmaster to the House, .	850 00	
Charles R. Ayer, Messenger to the House, .	750 00	
Benjamin B. Brown, Messenger to the House,	750 00	
Joseph Conneton, Messenger to the House, .	750 00	
Thomas Coyne, Messenger to the House, .	750 00	
John B. Fisher, Messenger to the House, .	750 00	
Sidney Gardner, Messenger to the House, .	750 00	
Edwin C. Gould, Messenger to the House, .	750 00	
John B. Hollis, Messenger to the House, .	750 00	
Mark C. London, Messenger to the House, .	750 00	
Thomas F. Pedrick, Messenger to the House,	750 00	
Ezra T. Pope, Messenger to the House, .	750 00	
Francis Steele, Messenger to the House, .	750 00	
Henry W. Sykes, Messenger to the House, .	750 00	
Charles D. Ufford, Messenger to the House, .	750 00	
B F. Willson, Messenger to the House, .	750 00	
George Lysholm, Page to the House, . .	450 00	
Carl A. Raymond, Page to the House, . .	450 00	
J. Albert Roberts, Services, ...	939 00	
Benjamin T. Tanner, Services, ...	300 00	
S. L. Harris, Services, ...	150 00	
		25,162 00
Amount carried forward, ...	. . .	$277,532 52

DETAILS No. 112.

SENATE PRINTING AND BINDING.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1894, Chap. 11.]

Amount brought forward, ...	. . .	$277,532 52
900 copies Report of Joint Special Committee on Revision of the Corporation Laws, ...	$562 95	
900 copies Report of Joint Special Committee on Taxation, ...	254 15	
900 copies Report of State Board of Health on Water Supply and Sewerage, .	157 22	
900 copies Report of Joint Special Committee on Revision and Consolidation of the General Laws of the Commonwealth, ...	127 80	
900 copies Report of the Attorney-General on Codification of Laws regulating the Employment of Labor, . .	115 33	
900 copies Governor's Message, . .	88 32	
900 copies Report of Special Committee on revision of Statutes relating to Taxation, ...	80 62	
900 copies Report of Railroad Commissioners relative to changes in Train Service on the Old Colony Railroad System, since the lease of that Railroad to the New York, New Haven and Hartford Railroad Company, .	39 37	
900 copies Report of State Dairy Bureau,	29 86	
900 copies Report of Gas and Electric Light Commissioners on the price of gas and treatment of consumers, etc.,	26 79	
900 copies Opinion of the Attorney-General on the legality of the lease of the Old Colony Railroad Company to the New York, New Haven and Hartford Railroad Company, . .	20 63	
900 copies Report of State Board of Health on Food and Drug Inspection, .	17 85	
900 copies Report of Pardons Granted, .	14 20	
900 copies Report of Railroad Commissioners relative to the rates of Railroad Passenger Fares on suburban trains within twelve miles of Boston, etc., ...	8 00	
900 copies Report of Railroad Commissioners relative to "lease, purchase or control" of the Old Colony Steamboat Company, . . .	7 78	
Amounts carried forward, . . .	$1,550 87	$277,532 52

STATEMENT VII. **Revenue Expenses.** DETAILS 112.

SENATE PRINTING AND BINDING — *Continued.*

Amounts brought forward, ...	$1,550 87	$277,532 52
900 copies Report of the Attorney-General on the abolition of Grade Crossings on the Old Colony Railroad, .	4 32	
900 copies Report of Joint Special Committee on Rules, ...	4 32	
4,500 copies Bills — Committee on Agriculture, ...	21 60	
3,600 copies Bills — Committee on Banks and Banking, ...	49 51	
900 copies Bills — Committee on Bills in Third Reading, ...	4 32	
17,100 copies Bills — Committee on Cities, .	99 11	
900 copies Bills — Committee on Constitutional Amendments, ...	4 32	
900 copies Bills — Committee on Drainage,	7 78	
9,900 copies Bills — Committee on Education, ...	47 52	
3,600 copies Bills — Committee on Election Laws, ...	44 42	
2,700 copies Bills — Committee on Expenditures, ...	23 34	
4,500 copies Bills — Committee on Federal Relations, ...	21 60	
4,500 copies Bills — Committee on Fisheries and Game, ...	21 60	
3,600 copies Bills — Committee on Harbors and Public Lands, ...	17 28	
7,200 copies Bills — Committee on Insurance, ...	188 50	
46,800 copies Bills — Committee on Judiciary,	356 98	
1,800 copies Bills — Committee on Labor, .	8 64	
2,700 copies Bills — Committee on Liquor Law, ...	12 96	
5,400 copies Bills — Committee on Manufactures, ...	29 38	
8,100 copies Bills — Committee on Mercantile Affairs, ...	42 34	
7,200 copies Bills — Committee on Military Affairs, ...	34 56	
2,700 copies Bills — Committee on Parishes and Religious Societies, . . .	12 96	
9,000 copies Bills — Committee on Prisons,	43 20	
8,100 copies Bills — Committee on Printing,	48 83	
4,500 copies Bills — Committee on Probate and Insolvency, ...	21 60	
6,300 copies Bills — Committee on Public Charitable Institutions, . . .	30 24	
6,300 copies Bills — Committee on Public Health, ...	40 62	
Amounts carried forward, ...	$2,792 72	$277,532 52

STATEMENT VII. **Revenue Expenses.** DETAILS 112.

SENATE PRINTING AND BINDING — *Concluded.*

Amounts brought forward, . . .	$2,792 72	$277,532 52
5,400 copies Bills — Committee on Public Service, ...	25 92	
12,000 copies Bills — Committee on Railroads, ...	64 80	
1,800 copies Bills — Committee on Roads and Bridges, ...	12 10	
900 copies Bills — Committee on Rules, .	4 32	
3,600 copies Bills — Committee on State House, ...	17 28	
9,900 copies Bills — Committee on Street Railways, ...	65 05	
4,500 copies Bills — Committee on Taxation, ...	28 52	
3,600 copies Bills — Committee on Towns,	20 74	
4,500 copies Bills — Committee on Treasury,	21 60	
10,800 copies Bills — Committee on Water Supply, ...	81 98	
16,200 copies Bills accompanying Petition, .	114 57	
21,600 copies Bills on Leave, ...	122 07	
27,900 copies Sundry Bills and Resolutions,	219 34	
110,300 copies Daily Journal of the Senate, .	2,086 77	
1,000 copies Journal of the Senate, . .	1,229 11	
29,750 copies Orders of the Day, . . .	850 43	
500 copies Index to Senate Documents, .	31 92	
100 copies Report of Hearing on placing electrical conductors underground, before Committee on Mercantile Affairs, ...	767 41	
Billets and Slips, ...	14 17	
Binding and Lettering, ...	100 92	
Circulars, ...	3 63	
Committee Bills, ...	17 94	
Engrossing Resolutions, ...	13 00	
Envelopes, ...	3 68	
Letter Blanks, etc., ...	9 06	
Lists of Committees, ...	46 78	
Newspapers, ...	37 72	
Night Work, ...	2,083 20	
Yea and Nay Lists, ...	16 44	
		10,903 19
Amount carried forward, ...	. . .	$288,435 71

DETAILS No. 113.

HOUSE PRINTING AND BINDING.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1894, Chap. 11.]

Amount brought forward, . . .	. . .	$288,435 71
900 copies Report — Joint Committee on improvement of the Charles River,	$591 89	
900 copies Report — Committee on Torrens System of Land Transfer, . .	397 63	
1,900 copies Report — Commission to investigate the Gothenburg and Norwegian Systems of licensing the sale of intoxicating liquors, . . .	293 04	
900 copies Report — Civil Service Commissioners, ...	254 78	
900 copies Abstract of Auditor's Report, .	235 45	
900 copies Report — Board of Police, City of Boston, ...	219 18	
900 copies Report — Commissioner of Public Records, ...	129 41	
900 copies Auditor's Statement of Estimates, ...	98 81	
900 copies Statement of Vote for Representatives by Districts, November, 1893, ...	70 48	
500 copies School Exhibit at World's Columbian Exposition, . . .	49 29	
900 copies Report — Massachusetts Highway Commission, ...	46 43	
900 copies Report — State Board of Cattle Commissioners, ...	44 61	
900 copies Report — Commissioners on Topographical Survey, . . .	42 77	
900 copies Opinion of the Justices of the Supreme Judicial Court, on the constitutionality of certain provisions in an act granting to women the right to vote in town and city elections, ...	31 99	
900 copies Report — Committee on Elections, in the cases of James H. Doyle and Richard J. Hayes, . . .	20 63	
900 copies Report — Committee on Elections in the cases of Harry O. Alexander and Isaac P. Hutchinson, .	20 63	
900 copies Report — Inspector of Gas Meters and Illuminating Gas, . .	18 05	
900 copies Report — Special Committee on "Act to regulate the holding of Caucuses, etc.,".	17 00	
Amounts carried forward, . . .	$2,582 07	$288,435 71

HOUSE PRINTING AND BINDING — *Continued.*

Amounts brought forward, ...	$2,582 07	$288,435 71
900 copies Special Report — Railroad Commissioners relative to accidents on Street Railways and the means of their prevention, ...	15 88	
900 copies Report — Joint Special Committee on Prisons, with reference to the General Superintendent of Prisons, etc., ...	15 60	
900 copies Report — State House Construction Commissioners, ...	14 93	
900 copies Report — Special Committee on "Act to regulate Caucuses, etc.," (Reprint), ...	14 20	
900 copies Report — Joint Special Committee to formulate plans for public works for the relief of the present distress. etc , ...	11 47	
900 copies Auditor's Report of Deficiencies, ...	9 69	
900 copies Message from the Governor transmitting communication from the War Department of the United States relative to marking the position of Massachusetts Troops in the battle of Antietam, ...	9 18	
900 copies Report — Commissioner on ascertaining and marking the position of Massachusetts Troops in and about Chattanooga, ...	7 78	
900 copies Report — Commissioners of the Nautical Training School, . .	7 78	
900 copies Remonstrance against proposed amendment to the Constitution relative to Commissioners of Insolvency, ...	7 78	
900 copies Report — Joint Special Committee to formulate plans for public works for the relief of present distress, with Bill for the appointment of a Board to consider the subject of the unemployed and measures for their relief, ...	7 78	
900 copies Report — Committee on Judiciary Investigation of conduct of Bay State Gas Company, in the matter of the cancellation and discharge of a certain obligation for $4,500,000.00,	7 78	
900 copies Report — Travelling Expenses of Committees to Feb. 28, 1894, .	4 32	
Amounts carried forward, ...	$2,716 24	$288,435 71

STATEMENT VII. **Revenue Expenses.** DETAILS 113.

HOUSE PRINTING AND BINDING — *Continued.*

Amounts brought forward, ...	$2,716 24	$288,435 71
900 copies Report — Travelling Expenses of Committees to March 31, 1894, .	6 90	
900 copies same (corrected), ...	4 32	
900 copies Report — Travelling Expenses of Committees to April 30, 1894, .	5 97	
900 copies Report — Travelling Expenses of Committees to May 31, 1894, .	5 97	
900 copies Report — State Pension Agent,	4 32	
900 copies Report — Deputy Sealer of Weights and Measures, . . .	4 32	
900 copies Report — State House Construction Commissioners (special), . .	4 32	
900 copies Communication from the Governor in reply to request from House of Representatives for information as to the employment of labor on public works, ...	4 32	
900 copies Report — State Board of Agriculture on the Extermination of the Gypsy Moth, ...	4 32	
900 copies Communication of the Secretary of the Commonwealth, relative to delay in furnishing printed copies of the report of the Gas and Electric Light Commissioners, . . .	4 32	
900 copies Message from the Governor relative to the affairs of the Medfield Insane Asylum, ...	4 32	
900 copies Reply of the Attorney-General to inquiry as to what steps had been taken to compel the American Sugar Refining Company to comply with the provisions of chap. 341, Acts of 1891, ...	4 32	
900 copies Report — Committee on Military Affairs on ascertaining and marking the position of Massachusetts Troops at the battle of Antietam, ...	4 32	
900 copies Message from the Governor relative to appropriations for payment of bills now due and unpaid in construction of the extension of the North Wing of the State Prison, .	4 32	
900 copies Message from the Governor vetoing House Bill No 620, entitled "An Act to authorize the American Bell Telephone Company to increase its capital stock,"	4 32	
Amounts carried forward, ...	$2,786 92	$288,435 71

HOUSE PRINTING AND BINDING — *Continued.*

Amounts brought forward, ...	$2,786 92	$288,435 71
900 copies Report — Committee on Judiciary relative to violations of the Election Laws in the 17th Suffolk Representative District, . . .	4 32	
900 copies Report — State Pension Agent (reprint), ...	3 37	
6,300 copies Bills — Committee on Agriculture, ...	53 70	
3,600 copies Bills — Committee on Banks and Banking, ...	17 28	
17,100 copies Bills — Committee on Bills in Third Reading, ...	85 54	
2,700 copies Bills — Committee on Constitutional Amendments, . . .	12 96	
4,500 copies Bills — Committee on County Estimates, ...	21 62	
27,900 copies Bills — Committee on Cities, .	201 67	
4,500 copies Bills — Committee on Drainage,	25 06	
11,700 copies Bills — Committee on Expenditures, ...	63 18	
8,100 copies Bills — Committee on Election Laws, ...	56 18	
10,800 copies Bills — Committee on Education, ...	51 84	
128,700 copies Bills — Committee on Finance,	807 76	
3,600 copies Bills — Committee on Federal Relations, ...	17 28	
9,000 copies Bills — Committee on Fisheries and Game, ...	43 20	
5,400 copies Bills — Committee on Harbors and Lands, ...	25 92	
10,800 copies Bills — Committee on Insurance, ...	55 30	
59,400 copies Bills — Committee on Judiciary, ...	308 84	
4,500 copies Bills — Committee on Labor, .	21 60	
1,800 copies Bills — Committee on Library,	8 64	
5,400 copies Bills — Committee on Liquor Laws, ...	36 30	
9,900 copies Bills — Committee on Manufactures, ...	50 98	
2,700 copies Bills — Committee on Military Affairs, ...	12 96	
17,100 copies Bills — Committee on Mercantile Affairs, ...	110 68	
10,800 copies Bills — Committee on Public Health, ...	81 48	
900 copies Bills — Committee on Public Charitable Institutions, . . .	4 32	
Amounts carried forward, ...	$4,968 90	$288,435 71

STATEMENT VII. **Revenue Expenses.** DETAILS 113.

HOUSE PRINTING AND BINDING — *Concluded.*

Amounts brought forward, ...	$4,968 90	$288,435 71
11,700 copies Bills — Committee on Public Service, ...	56 16	
11,700 copies Bills — Committee on Parishes and Religious Societies, ...	56 16	
9,000 copies Bills — Committee on Prisons,	46 66	
10,800 copies Bills — Committee on Probate and Insolvency, ...	51 84	
8,100 copies Bills — Committee on Railroads, ...	45 80	
1,800 copies Bills — Committee on Rapid Transit, ...	8 64	
15,300 copies Bills — Committee on Revision of Corporation Laws, ...	73 44	
1,800 copies Bills — Committee on Rules, .	8 64	
5,400 copies Bills — Committee on Roads and Bridges, ...	25 92	
5,400 copies Bills — Committee on Street Railways, ...	33 07	
6,400 copies Bills — Committee on Taxation,	41 48	
6,400 copies Bills — Committee on Towns,	34 56	
24,300 copies Bills — Committee on Water Supply, ...	166 00	
900 copies Bills — Committee on Woman Suffrage, ...	4 32	
125,100 copies Bills accompanying Petitions,	773 55	
121,200 copies Bills on Leave, ...	745 91	
87,300 copies Sundry Bills and Resolutions,	596 93	
110,300 copies Daily Journal of the House, .	2,722 83	
109,800 copies Orders of the Day, ...	1,934 36	
1,000 copies House Journal bound in cloth,	1,527 04	
700 copies List of Members and Committees, ...	751 51	
500 copies Index to House Documents, .	88 48	
25 copies List of Expenditures Authorized, ...	12 13	
Billets, Slips, etc., ...	45 66	
Blanks, Circulars, etc., ...	24 51	
Binding and Lettering, ...	75 23	
Committee Bills, ...	45 52	
Engrossing Resolutions, ...	20 00	
Envelopes, ...	47 80	
Letter Blanks, etc., ...	105 77	
Newspapers, ...	194 29	
Night Work, ...	2,536 20	
Note and Letter Heads, ...	170 25	
Postage, ...	11 00	
Resolutions, ...	12 35	
Wrapping Paper, Twine, etc., ...	3 30	
Yea and Nay Lists, ...	81 03	
		18,147 24
Amount carried forward, ...	. . .	$306,582 95

DETAILS No. 114.

PRINTING AND BINDING MANUAL OF THE GENERAL COURT.

[Acts 1894, Chap. 11.]

Amount brought forward, ...	. . .	$306,582 95
10,000 copies Manual of the General Court,	. . .	2,784 86

DETAILS No. 115.

STATIONERY FOR THE SENATE, ORDERED BY THE CLERK.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1894, Chap. 4.]

Blotting Paper,	$26 15	
Directories,	12 00	
Document Boxes,	8 40	
Document Covers,	12 00	
Erasers,	2 00	
Ink and Inkstand,	22 60	
Memorandum Blocks,	18 50	
Mucilage,	6 00	
Paper and Envelopes,	222 27	
Pathfinder,	2 50	
Pencils, Protectors, etc.,	12 00	
Pens and Holders,	33 45	
Postage,	7 00	
Record Books,	38 85	
Reference Books,	5 25	
Rubber Bands,	7 50	
Rubber Stamps,	9 20	
Shears,	34 00	
Sundries, Stationery and Office Supplies,	4 13	
Typwriter,	85 50	
Typewriter Supplies,	10 75	
Wrapping Paper, Twine, etc.,	51 25	
		626 30

DETAILS No. 116.

STATIONERY FOR THE HOUSE, ORDERED BY THE CLERK.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1894, Chap. 4.]

Blotting Paper,	$38 25	
Document Cases,	101 45	
Erasers, Rubber,	2 00	
Erasers, Steel,	21 80	
Index Files, etc.,	12 75	
Amounts carried forward, . . .	$176 25	$309,994 11

STATEMENT VII. Revenue Expenses. DETAILS 117 AND 118.

STATIONERY FOR THE HOUSE, ORDERED BY THE CLERK —*Concluded.*

Amounts brought forward,	$176 25	$309,994 11
Ink and Inkstands,	42 55	
Memorandum Blocks,	15 00	
Mucilage,	36 00	
Paper and Envelopes,	378 39	
Paper Folders,	2 00	
Pencils, Protectors, etc.,	81 50	
Pens and Holders,	66 05	
Postage,	18 00	
Record Books,	117 25	
Rubber Bands,	38 50	
Rubber Stamps,	6 40	
Shears,	54 25	
Sundries, Stationery and Office Supplies,	15 55	
Typewriter Supplies,	1 60	
Wrapping Paper, Twine, etc.,	121 54	
		1,170 83

DETAILS No. 117.

STATIONERY, PRINTING, ETC., ORDERED BY THE SERGEANT-AT-ARMS.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1894, Chap. 4.]

Directories,	$27 50	
Mucilage,	1 00	
Newspapers,	27 00	
Printing and Binding,	440 07	
Publications,	31 50	
Record Books,	6 25	
Stationery and Office Supplies,	15 60	
Typewriter Supplies,	9 40	
		558 32

DETAILS No. 118.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Pub. Stat., Chap. 5; Acts 1887, Chap. 128; 1894, Chap. 4.]

George A. McKendry, Services,	$760 00	
Margaret Noonan, Services,	600 00	
J. P. Clark, Plants and Flowers,	407 60	
J. P. Clark, Care of Grounds,	350 00	
J. P. Clark, Removing Snow and Ice,	346 75	
S. L. Harris, Services,	325 00	
Benjamin T. Tanner, Services,	200 00	
Amounts carried forward,	$2,989 35	$311,723 26

STATEMENT VII. Revenue Expenses. DETAILS 118.

CONTINGENT EXPENSES OF THE LEGISLATURE — *Concluded.*

Amounts brought forward,	$2,989 35	$311,723 26
Charles O. Adams, Services,	166 00	
Ellen M. Burrill, Services,	133 33	
Henry S. Finan, Services,	77 50	
Daniel C. Palmer, Services,	50 00	
Thomas Coyne, Services,	7 50	
Robert J. Taylor, Services,	7 50	
Awnings and Repairs,	100 36	
Baskets,	7 50	
Brushes, Brooms, etc.,	237 70	
Buttons (Uniform),	54 00	
Badges,	148 00	
Cleaning Offices, Halls and Corridors,	852 00	
Clocks and Repairs,	4 40	
Cuspidors,	2 50	
Diagram of the House,	15 00	
Disinfectants,	20 75	
Eyelet Punch,	5 00	
Fans,	3 13	
Flags and Repairs,	100 10	
Furniture and Repairs,	14 40	
Gas Fixtures and Repairs,	4 10	
Gavels,	111 34	
Hose,	21 00	
Ice,	250 80	
Index Cards, Files, etc.,	4 20	
Mace,	10 00	
Matches,	1 95	
Naphtholeum,	10 00	
Pails,	1 75	
Paper Files,	210 00	
Plumbing,	10 34	
Powdered Pumice,	11 84	
Rope Mats,	9 00	
Rubber Goods,	6 00	
Soap (Toilet, etc.),	31 63	
Sponges,	62 48	
Spring Water,	184 53	
Sundry Incidentals,	32 48	
Telephone and Telegrams,	459 47	
Toilet Paper,	14 00	
Washing Towels,	455 92	
Washing Windows,	76 16	
Window Shades,	2 25	
		6,977 26
Amount carried forward,	. . .	$318,700 52

DETAILS No. 119.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Pub. Stat., Chap. 16; Res. 1894, Chap. 1; Acts 1891, Chap. 431; 1894, Chaps. 1, 51, 98, 121, 197, 237, 419 and 549.]

Amount brought forward, . . .		. . .	$318,700 52
Committee on Agriculture, —			
Advertising, ...	$154 22		
Travelling Expenses, . . .	90 70		
Hotel Bills, ...	53 50		
Carriage Hire, ...	21 50		
Cigars, ...	14 00		
		$333 92	
Committee on Banks and Banking, —			
Advertising, ...		251 27	
Committee on Cities, —			
Advertising, ...		874 63	
Committee on Constitutional Amendments, —			
Advertising, ...		203 35	
Committee on County Estimates, —			
Advertising, ...		75 53	
Committee on Drainage, —			
Advertising, ...	$74 61		
Carriage Hire, ...	32 75		
Travelling Expenses, . . .	19 20		
Hotel Bills, ...	4 50		
Cigars, ...	3 25		
		134 31	
Committee on Education, —			
Travelling Expenses, . . .	$43 78		
Hotel Bills, ...	18 50		
Advertising, ...	16 73		
Carriage Hire, ...	7 50		
Cigars, ...	3 50		
		90 01	
Committee on Election Laws, —			
Advertising, ...		503 46	
Committee on Expenditures, —			
Advertising, ...		208 27	
Committee on Finance, —			
Clerical Services, ...	$700 00		
Travelling Expenses, . . .	107 73		
Hotel Bills, ...	74 45		
Advertising, ...	54 00		
Carriage Hire, ...	35 50		
Cigars, ...	7 00		
		978 68	
Amounts carried forward, . . .		$3,653 43	$318,700 52

STATEMENT VII. **Revenue Expenses.** DETAILS 119.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward, ...		$3,653 48	$318,700 52
Committee on Fisheries and Game, —			
Advertising, ...	$374 95		
Investigating "Ocean Gem," . .	99 75		
Hotel Bills, ...	66 25		
Travelling Expenses, ...	31 06		
Carriage Hire, ...	26 00		
Cigars, ...	10 50		
		608 51	
Committee on Harbors and Public Lands, —			
Advertising, ...	$102 20		
Travelling Expenses, ...	102 20		
Hotel Bills, ...	78 25		
Carriage Hire, ...	23 75		
Cigars, ...	14 00		
		320 40	
Committee on Insurance, —			
Advertising, ...		324 95	
Committee on Judiciary, —			
Advertising, ...		786 81	
Committee on Labor, —			
Advertising, ...	$422 73		
Hotel Bills, ...	49 90		
Carriage Hire, ...	41 15		
Travelling Expenses, ...	40 40		
Cigars, ...	8 75		
Telephone, ...	97		
		563 90	
Committee on Liquor Laws, —			
Advertising, ...		538 03	
Committee on Manufactures, —			
Travelling Expenses, ...	$331 77		
Hotel Bills, ...	320 80		
Advertising, ...	107 21		
Carriage Hire, ...	89 50		
Cigars, ...	18 50		
Telephone, ...	2 00		
		869 78	
Committee on Mercantile Affairs, —			
Stenographer's Services, . . .	$654 50		
Advertising, ...	317 99		
Hotel Bills, ...	311 00		
Travelling Expenses, ...	291 50		
Carriage Hire, ...	29 05		
Telephone, ...	4 00		
		1,608 04	
Amounts carried forward, . . .		$9,273 85	$318,700 52

STATEMENT VII. **Revenue Expenses.** DETAILS 119.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward, . . .		$9,273 85	$318,700 52
Committee on Military Affairs,—			
Carriage Hire, ...	$48 50		
Hotel Bills, ...	42 05		
Travelling Expenses, . . .	40 46		
Advertising, ...	10 26		
Cigars, ...	7 50		
Telegrams, ...	15		
		148 92	
Committee on Parishes,—			
Advertising, ...		35 77	
Committee on Prisons,—			
Hotel Bills, ...	$326 80		
Stenographer's Services, . .	212 00		
Travelling Expenses, . . .	204 23		
Carriage Hire, ...	177 75		
Cigars, ...	71 75		
Advertising, ...	52 68		
Certified Copy of Charter, . .	5 40		
Telegrams, ...	62		
		1,051 23	
Committee on Probate and Insolvency,—			
Advertising, ...		140 69	
Committee on Public Charitable Institutions,—			
Travelling Expenses, . . .	$374 74		
Hotel Bills, ...	137 60		
Carriage Hire, ...	124 75		
Cigars, ...	45 50		
Advertising, ...	34 60		
Telegrams, ...	3 50		
		720 69	
Committee on Public Health,—			
Advertising, ...	$396 84		
Travelling Expenses, . . .	114 40		
Hotel Bills, ...	105 00		
Carriage Hire, ...	63 00		
Cigars, ...	3 50		
Telephone, ...	35		
		683 09	
Committee on Public Service,—			
Hotel Bills, ...	$22 00		
Advertising, ...	19 55		
Carriage Hire, ...	10 00		
Cigars, ...	3 50		
		55 05	
Amounts carried forward, . . .		$12,109 29	$318,700 52

STATEMENT VII. **Revenue Expenses.** DETAILS 119.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward,		$12,109 29	$318,700 52
Committee on Railroads, —			
Advertising,	$655 99		
Hotel Bills,	170 25		
Travelling Expenses,	78 30		
Stenographer's Services,	38 75		
Carriage Hire,	22 00		
Cigars,	16 00		
		981 29	
Committee on Revision of Corporation Laws, —			
Advertising,		303 75	
Committee on Roads and Bridges, —			
Advertising,	$584 92		
Hotel Bills,	191 65		
Travelling Expenses,	179 34		
Carriage Hire,	37 00		
		992 91	
Committee on State House, —			
Advertising,		142 46	
Committee on Street Railways, —			
Hotel Bills,	$568 25		
Travelling Expenses,	509 40		
Advertising,	400 53		
Carriage Hire,	110 50		
Cigars,	14 00		
Telegrams,	1 00		
		1,603 68	
Committee on Taxation, —			
Advertising,		609 08	
Committee on Towns, —			
Advertising,	$104 33		
Travelling Expenses,	43 63		
Hotel Bills,	31 00		
Carriage Hire,	22 00		
Cigars,	10 50		
		211 46	
Committee on Treasury, —			
Advertising,		2 00	
Committee on Water Supply, —			
Hotel Bills,	$293 80		
Advertising,	286 95		
Carriage Hire,	218 34		
Travelling Expenses,	215 19		
Cigars,	42 00		
Telegrams,	1 93		
		1,058 21	
Amounts carried forward,		$18,014 13	$318,700 52

STATEMENT VII. **Revenue Expenses.** DETAILS 119.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward,			$18,014 13	$318,700 52
Committee on Woman Suffrage, —				
Advertising,			26 93	
Special Committee of the House of 1893 to examine into the operation of the Caucus Law, —				
Salem D. Charles,		$400 00		
Arthur S. Kneil,	$400 00			
Expenses,	25 00			
		425 00		
Jeremiah J. McCarthy,		400 00		
George R. R. Rivers,		400 00		
Arthur H. Wellman,		400 00		
Willis W. Stover, Stenographer,		400 00		
Postage,		21 00		
Printing,		14 72		
Typwriting,		7 15		
			2,467 87	
Joint Special Committee of 1893 to revise, consolidate and arrange the General Laws relating to Corporations, —				
William P Martin,		$800 00		
William W. White,		800 00		
Stephen Anderson,		500 00		
Edward B. Atwood,		500 00		
William E. Barrett,		500 00		
William M. Butler,		500 00		
John H. Dee,		500 00		
Frederick Lawton,		500 00		
Dana Malone,		500 00		
Eugene M. Moriarty,		500 00		
James J. Myers,		500 00		
Alfred S. Pinkerton,		500 00		
Anthony Smalley,		500 00		
			7,100 00	
Joint Special Committee of 1893 to Arrange and Consolidate the Laws relating to Taxation, —				
George H. Garfield,	$750 00			
Expenses,	63 00			
		$813 00		
Edgar S. Dodge,	$750 00			
Expenses,	61 00			
		811 00		
Hobart Raymond,	$600 00			
Expenses,	21 75			
		621 75		
Joseph F. Bartlett,		600 00		
Charles F. Brown,		600 00		
Amounts carried forward,		$3,445 75	$27,608 93	$318,700 52

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward,	$3,445 75	$27,608 93	$318,700 52
Francis W. Darling,	600 00		
John E. Fitzgerald,	600 00		
James H. Mellen,	600 00		
James S. Murphy,	600 00		
Malcolm E. Rideout,	600 00		
Isaac Rosnosky,	600 00		
Printing,	731 37		
Bancroft G. Davis, services,	500 00		
		8,277 12	
Joint Special Committee on Revision of the Corporation Laws, —			
Printing,	$11 25		
Public Statutes,	8 50		
Scrap Books,	2 35		
Postage,	1 80		
Telegrams,	1 50		
		25 40	
Joint Committee on Rules, —			
Advertising,		24 20	
Committee on Transit, —			
Travelling Expenses,	$939 85		
Hotel Bills,	644 20		
Advertising,	262 02		
Carriage Hire,	88 55		
Cigars,	25 00		
Telegrams,	3 20		
		1,962 82	
Special Committee on the Unemployed, —			
Advertising,		3 62	
Special Senate Committee of 1893 on Investigation of Penal Institutions, —			
Advertising,		3 00	
Senate Committee on Rules, —			
W. N. Davenport, Services,	$1,000 00		
Lunches,	2 00		
		1,002 00	
House Committee on Rules, —			
A. R. Willard, Services,	$1,500 00		
Typewriting,	33 89		
		1,533 89	
House Committee on Elections, —			
Stenographers' Services,	$1,758 15		
Summoning Witnesses,	100 00		
Carriage Hire,	10 00		
		1,868 15	
Amounts carried forward,		$42,309 13	$318,700 52

STATEMENT VII. **Revenue Expenses.** DETAILS 119.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

Amounts brought forward, ...		$42,309 13	$318,700 52
Committee to attend the Funeral of Representative Robert C. Brown,—			
Carriage Hire, ...	$8 00		
Travelling Expenses, ...	7 60		
Hotel Bills, ...	5 25		
		20 85	
Committee to attend the Funeral of Representative Noah Hammond,—			
Carriage Hire, ...	$14 00		
Travelling Expenses, ...	7 50		
		21 50	
Committee to attend the Funeral of Representative John L. Murphy,—			
Carriage Hire, ...		16 00	
Committee to attend the Funeral of Representative Anthony Smalley,—			
Engraving Resolutions, ...	$75 00		
Hotel Bills, ...	39 50		
Travelling Expenses, ...	30 00		
Carriage Hire, ...	25 50		
Flowers, ...	15 00		
		185 00	
Committee to attend the Funeral of Representative Isaac B. Tompkins,—			
Engraving Resolutions, ...	$86 50		
Travelling Expenses, ...	10 80		
Carriage Hire, ...	8 50		
Hotel Bills, ...	6 00		
		111 80	
Committee to attend the Funeral of Representative A. A Woodbury,—			
Travelling Expenses, ...	$4 68		
Carriage Hire, ...	3 50		
		8 18	
Committee to attend the Funeral of Ex-Governor Gaston,—			
Carriage Hire, ...		20 00	
Editing Legislative Bulletin, ...		500 00	
Printing Legislative Bulletin, . . .		395 25	
T. J. Hurley, making up Pay Rolls, . .		50 00	
Postage, ...		97 45	
Telegrams, ...		16 25	
			43,751 41
Amount carried forward, ...		. . .	$362,451 93

DETAILS No. 120.

WITNESS FEES BEFORE COMMITTEES.

[Acts 1894; Chaps. 1 and 348.]

Amount brought forward, . . .		. . .	$362,451 93
Witness Fees, Committee on Elections, ...	$322 15		
Carriage Hire and Expenses of Sergeant-at-Arms' Messengers in securing the attendance of Witnesses, ...	228 20		
		$550 35	
Witness Fees, Committee on Prisons,	$3 80		
Carriage Hire and Expenses of Sergeant-at-Arms' Messengers in securing the attendance of Witnesses, ...	1 50		
		5 30	
			555 65

DETAILS No. 121.

POSTAGE AND EXPRESSAGE ON DOCUMENTS.

[Acts 1889, Chap. 53; 1894, Chap. 1.]

Daniel C. Palmer, Services, ...	$150 00	
James A. Bovey, Services, ...	54 00	
Expressage, ...	706 68	
Labor, ...	62 90	
Printing, ...	30 00	
Wrapping Paper, Twine, etc., . . .	61 62	
		1,065 20
Total Legislative Expenses, 1894, . .	. . .	$364,072 78

GOVERNOR AND COUNCIL.

DETAILS No. 122.

GOVERNORS' SALARY.

[Pub. Stat., Chaps. 15, 16 and 28; 1892, Chap. 101.]

Frederic T. Greenhalge, Salary from January 4,		$7,935 48	
William E. Russell Salary to January 3,		64 52	
			$8,000 00

DETAILS No. 123.

COMPENSATION AND TRAVELLING EXPENSES OF LIEUTENANT-GOVERNOR AND COUNCIL.

[Pub. Stat., Chap. 15; Acts 1894, Chap. 3.]

Roger Wolcott, Lieutenant-Governor, —			
Salary,		$2,000 00	
Alvan Barrus, —			
Salary,	$724 73		
Travelling Expenses,	409 80		
		1,134 53	
Charles E Stevens, —			
Salary,	$724 73		
Travelling Expenses,	289 00		
		1,013 73	
Luman T. Jefts, —			
Salary,	$800 00		
Travelling Expenses,	56 25		
		856 25	
Ziba C. Keith, —			
Salary,	$800 00		
Travelling Expenses,	56 00		
		856 00	
Arthur B. Breed, —			
Salary,	$800 00		
Travelling Expenses,	29 25		
		829 25	
Cyrus Savage, —			
Salary,	$724 73		
Travelling Expenses,	100 80		
		825 53	
Amounts carried forward,		$7,515 29	$8,000 00

STATEMENT VII. **Revenue Expenses.** DETAILS 124 TO 126.

COMPENSATION AND TRAVELLING EXPENSES — *Concluded.*

Amounts brought forward, ...		$7,515 29	$8,000 00
Joseph R. Leeson, —			
Salary, ...	$800 00		
Travelling Expenses, ...	4 25		
		804 25	
James Donovan, —			
Salary, ...		800 00	
RETIRING MEMBERS OF COUNCIL, 1893.			
Elisha Morgan, —			
Salary, ...	$75 27		
Travelling Expenses, ...	89 95		
		165 22	
George F. Morse, —			
Salary, ...	$75 27		
Travelling Expenses, ...	43 50		
		118 77	
William B. Rice, —			
Salary, ...		75 27	
			9,478 80

DETAILS No. 124.

GOVERNOR'S PRIVATE SECRETARY.

[Pub. Stat., Chap. 15; Acts 1891, Chap. 411; 1894, Chap. 3.]

Henry A. Thomas, Salary from January 5, .	$2,473 12	
Charles Warren, Salary to January 4, . .	26 88	2,500 00

DETAILS No. 125.

EXECUTIVE STENOGRAPHER.

[Acts 1892, Chap. 16; 1894, Chap. 3.]

Frank Hurtubis, Salary, ...	. . .	1,000 00

DETAILS No. 126.

EXECUTIVE CLERK.

[Pub. Stat., Chap. 15; Acts 1891, Chap. 411; 1894; Chap. 3.]

Edward F. Hamlin, Salary, ...	. . .	2,000 00
Amount carried forward, ...	. . .	$22,978 80

STATEMENT VII. **Revenue Expenses.** DETAILS 127 TO 129.

DETAILS No. 127.

MESSENGER TO GOVERNOR AND COUNCIL.

[Pub. Stat., Chap. 15; Acts 1891, Chap. 429; 1894, Chap. 3.]

Amount brought forward,		$22,978 80
William H. Jarvis, Salary,		1,200 00

DETAILS No. 128.

EXECUTIVE CONTINGENT.

[Pub. Stat., Chap. 15, Sect. 7; Acts 1894, Chap. 4.]

Carriage Hire,	$351 61	
Car Fares,	2 20	
Cleaning Executive Department,	16 50	
Expressage,	1 95	
Labor (hanging Portraits, etc.),	7 00	
Messenger Services,	218 05	
Newspapers,	77 30	
Pathfinder,	3 00	
Rubber Stamps,	12 75	
Sundry Incidentals,	13 42	
Stenographer's Services,	88 50	
Telephone and Telegrams,	273 49	
Travelling Expenses,	1,884 80	
Washing Towels,	33 40	
		2,983 97

DETAILS No. 129.

EXECUTIVE POSTAGE, PRINTING AND STATIONERY.

[Pub. Stat., Chap. 15; Res. 1856, Chap. 74; Acts 1894, Chap. 4.]

Binding Cases and Indexes,	$10 20	
Blotting Paper,	9 75	
Directory,	5 50	
Dictionary,	22 00	
Engraving Invitations, etc.,	139 50	
Ink,	3 75	
Mucilage,	1 60	
Paper Cutters,	6 00	
Paper and Envelopes,	92 75	
Pathfinder,	10 00	
Pens, Pencils, etc ,	14 25	
Postage,	233 00	
Printing and Binding,	12 81	
Amounts carried forward,	$561 11	$27,162 77

STATEMENT VII. **Revenue Expenses.** DETAILS 130 AND 131.

EXECUTIVE POSTAGE, PRINTING AND STATIONERY — *Concl'd.*

Amounts brought forward,	$561 11	$27,162 77
Record and Account Books,	31 95	
Rubber Bands,	4 85	
Sundry Incidentals,	2 50	
Sundries, Stationery,	7 00	
Typewriter Supplies,	12 70	
Wrapping Paper, Twine, etc.,	1 25	
		621 36

DETAILS No. 130.

COUNCIL CONTINGENT.

[Pub. Stat., Chap. 5, Sect. 12; Res. 1856, Chap. 74; Acts 1887, Chap. 128; 1894, Chap. 4.]

E. F. Hamlin, Extra Services,	$300 00	
Carriage Hire,	351 50	
Cleaning Council Chamber,	16 50	
Clerical Assistance, Examining Returns of State Election,	163 00	
Comptometer (one-half paid by Secretary of State),	82 50	
Expressage,	2 15	
Floral Decorations, Inauguration Day,	12 00	
Lunches and Dinners,	309 95	
Messenger Service,	18 35	
Stenographer's Services,	15 00	
Sundry Incidentals,	1 20	
Telephone and Telegrams,	59 30	
Travelling Expenses,	1,139 83	
Washing Towels,	14 60	
Witness Fees,	2 00	
		2,487 88

DETAILS No. 131.

COUNCIL POSTAGE, PRINTING AND STATIONERY.

[Res. 1856, Chap. 74; Acts 1894, Chap. 4.]

Directories,	$11 30	
Erasers,	3 75	
Ivory Paper Folders,	7 50	
Memorandum Blocks,	2 50	
Paper and Envelopes,	28 75	
Pens, Pencils, etc.,	8 75	
Postage,	73 50	
Printing and Binding,	103 94	
Amounts carried forward,	$239 99	$30,272 01

STATEMENT VII. **Revenue Expenses.** DETAILS 132.

COUNCIL POSTAGE, PRINTING AND STATIONERY—*Concl'd.*

Amounts brought forward, . . .		$239 99	$30,272 01
Shears, ...		5 63	
Stenographer's Services, ...		32 50	
Sundries, Stationery, ...		2 70	
Wrapping Paper, Twine, etc., . . .		9 50	
			290 32
Total Expenses of the Executive Department, 1894, ...		. . .	$30,562 33

DETAILS No. 132.

EXTRAORDINARY EXPENSES.

[Acts 1890, Chap. 415; 1894, Chap. 6.]

Expenses of Funeral of Ex-Governor Nathaniel P. Banks, Sept. 4, 1894,—				
Frank H. Briggs, Paymaster, Field and Staff 2d Brigade, . . .		$66 11		
Albert C. Warren, Paymaster, 5th Infantry, 2d Brigade, . . .		1,843 31		
James W. Pierce, Paymaster, 1st Battalion of Cavalry, 2d Brigade,		845 51		
Aaron A. Hall, Paymaster, Battery A, Light Artillery, 2d Brigade,				
Officers and Men, . .	$162 22			
Horses, ...	192 00			
		454 22		
			$3,209 15	
Transportation, ...			74 35	
Telegrams, Postage, etc, ...			42 72	
Flowers, ...			40 00	
Carriage Hire, ...			24 00	
Crape for Colors, ...			20 90	
				$3,311 12
ANNUAL DRILL.				
Second Regiment Infantry, M. V. M.				
A. E. Edson, Paymaster: —				
Field and Staff, ...			$161 53	
Horse Allowance, ...			56 00	
Band, ...			96 00	
Company A, ...			124 67	
B, ...			130 56	
C, ...			108 56	
D, ...			112 39	
Amounts carried forward, . . .			$789 71	$3,311 12

EXTRAORDINARY EXPENSES — *Continued.*

Amounts brought forward, . . .	$789 71	$3,311 12
Company E, ...	118 56	
F, ...	114 56	
G, ...	130 56	
H, ...	126 56	
I, ...	120 56	
K, ...	124 56	
L, ...	114 56	
M, ...	122 56	
		1,762 19
MILITIA BOUNTY.		
Quarterly Allowance to Paymasters.		
Horace B. Parker, Paymaster, 1st Regiment Infantry, M. V. M., ...	$37 50	
Archibald C. Edson, Paymaster, 2d Regiment Infantry, M. V. M., ...	37 50	
Albert C. Warren, Paymaster, 5th Regiment Infantry, M. V. M., ...	37 50	
Edward L. Tucker, Paymaster, 6th Regiment Infantry, M. V. M., ...	37 50	
Edward G. Moody, Paymaster, 8th Regiment Infantry, M. V. M., ...	37 50	
Henry Dobbins, Paymaster, 9th Regiment Infantry, M. V. M., ...	37 50	
Charles E. Stevens, Paymaster, 1st Corps Cadets, M. V. M., ...	12 50	
Edward A. Maloon, Paymaster, 2d Corps Cadets, M. V. M., ...	12 50	
Henry B. Clapp, Paymaster, 1st Battalion Artillery, M. V. M., ...	6 25	
James W. Pierce, Paymaster, 1st Battalion Cavalry, M V. M., ...	6 25	
Charles L. Tuckerman, Paymaster, Naval Brigade, M. V. M., ...	25 00	
		287 50
Expenses connected with the taking of land for the Water Supply at the State Camp Ground in Framingham, —		
William C. Smith, Examination of title, etc., .	$53 00	
Charles Hall Adams, Trustee for Mary Johnson, damages for taking land as above, .	275 00	
George H. Forbush, damages for taking land as above, ...	275 00	
Willis A. Kingsbury, Executor of the will of Hollis Hastings for the benefit of Horatio C. Hastings *et al*, for damages arising from taking land as above, ...	275 00	
		878 00
Amount carried forward, . . .	. . .	$6,238 81

STATEMENT VII. **Revenue Expenses.** DETAILS 132.

EXTRAORDINARY EXPENSES — *Concluded.*

Amount brought forward, ...	. . .	$6,238 81
Entertainment of Admiral Hopkins and officers, of H. B. M. Navy,—		
Carriage Hire, ...	$55 88	
Dinner, ...	404 50	
Invitations, ...	8 00	
Lunch, ...	8 70	
Music, ...	35 00	
Telephone and Telegrams, ...	2 40	
		514 48
QUALIFICATION OF VOTERS.		
Packing and Shipping Rotary Registration Boxes, ...	$231 00	
Expressage, ...	135 21	
		366 21
Pay Roll of Company M, 5th Regiment of Infantry, M. V. M. on Precept of the Selectmen of the town of Hudson, ...	. . .	356 13
Dinner to Officers of the United States Navy with the Fleet visiting Boston Harbor and other State Guests, ...	. . .	229 00
Massachusetts Military and Naval Historian,—		
Eva G. Moon, Services, Copying Naval List,	$10 50	
Grace Reed, Services, Copying Naval List, .	50 75	
		61 25
Total Extraordinary Expenses, 1894, .	. . .	$7,765 88

SECRETARY'S DEPARTMENT.

DETAILS No. 133.

[Pub Stat., Chap. 15; Acts 1888, Chap. 385; 1890, Chap. 239; 1891, Chap. 410; 1892, Chap. 262; 1893, Chaps. 103 and 112; 1894, Chap. 4.]

SECRETARY.		
William M. Olin, Salary,		$3,500 00
CLERKS.		
Isaac H. Edgett, First Clerk,	$2,200 00	
Herbert H. Boynton, Second Clerk from July 1,	1,000 00	
George G. Spear, Second Clerk to June 30 (Resigned),	1,000 00	
James J. Tracy Third Clerk from July 1,	900 00	
Herbert H. Boynton, Third Clerk, to June 30, (Promoted),	900 00	
		6,000 00
CASHIER.		
Carrie S. Delano,		1,000 00
EXTRA CLERKS AND MESSENGERS.		
Samuel M. Barton,	$1,400 00	
Peter F. J. Carney,	1,400 00	
William H. Morgan,	1,200 00	
Edward M. Ransom,	1,100 00	
Florence E. Bovey,	810 00	
Harriet E. Dickerman,	800 00	
Martha J. Moore,	799 99	
Lenora B. Miskelly,	710 00	
Agnes E. Kimball,	600 00	
Lizzie F. Fort,	600 00	
Eva M. Bath,	600 00	
John Gardner, from September 1,	400 00	
Edward S. Kendall, from September 1,	333 34	
Sundry,	150 00	
W. L. Tracy,	141 00	
S. E. Cushman,	24 00	
E. L. Willoughby,	24 00	
George D. Richmond,	24 00	
William P. O'Brien,	24 00	
James A. Bovey,	20 00	
Richard Murphy,	10 00	
William A. Johnson, Messenger,	900 00	
Richard F. Tobin, Messenger,	396 00	
		12,466 33
Amount carried forward,	. . .	$22,966 33

STATEMENT VII. **Revenue Expenses.** DETAILS 133.

SECRETARY'S DEPARTMENT — *Concluded.*

Amount brought forward,		$22,966 33
INCIDENTALS.		
Advertising,	$5 08	
Blotting Paper,	49 00	
Carriage Hire,	1 50	
Chamois Skins,	3 00	
Comptometer (one-half paid from Council Contingent),	82 50	
Dictionary,	22 00	
Directories,	11 00	
Document boxes,	2 00	
Engraving Card Plate,	4 00	
Erasers and Sharpening,	16 75	
Eyelets,	12 00	
Expressage, etc.,	255 94	
Expenses of Prorogation,	18 60	
Index Cards, Files, Binders, etc,	9 85	
Ink,	12 05	
Mucilage,	14 50	
Newspapers,	6 00	
Notary's Seals,	50 00	
Paper and Envelopes,	202 06	
Parchment,	362 55	
Pathfinder,	5 00	
Pencils,	11 75	
Pens and Holders,	47 70	
Postage,	629 80	
Printing and Binding,	1,123 70	
Publications,	15 00	
Record and Account Books,	108 25	
Rubber Bands,	44 25	
Rubber Stamps and Repairs,	20 10	
Ruling Parchment,	38 75	
Scales,	15 00	
Sundry Incidentals,	32 99	
Sundries, Stationery and Office Supplies,	39 31	
Telephone and Telegrams,	161 10	
Travelling Expenses,	50 50	
Typewriter Supplies,	14 25	
Wrapping Paper, Twine, etc.,	110 34	
		3,608 17
Total Expenses Secretary's Department, 1894,		$26,574 50

DETAILS No. 134.

RECORDS, FILES, PAPERS AND DOCUMENTS IN THE SECRETARY'S DEPARTMENT.

[Res. 1893, Chap. 30; Acts of 1885, Chap. 337; 1894, Chap. 3.]

George W. Brown, Salary,	$1,500 00	
James J. Tracy, Salary,	875 00	
Alice R. Farnum, Salary,	670 00	
Annie E. Lawler, Salary,	600 00	
Mary E. Burgess, Salary,	600 00	
Minnie R. Buckley, Salary,	600 00	
Ellen L. Lynch, Salary,	550 00	
Grace I. Hayden, Salary,	500 00	
Sadie L. Powers, Salary,	400 00	
Binding Court Records,	225 60	
Manila Paper,	43 71	
Mounting and Binding Revolutionary Rolls,	343 00	
Transfer Paper,	3 00	
		$6,910 31

DETAILS No. 135.

TRANSPORTATION OF DOCUMENTS TO FREE PUBLIC LIBRARIES.

[Acts 1892, Chap. 422; 1894, Chap. 6.]

Expressage,	$342 71

DETAILS No. 136.

EXCHANGE AND DISTRIBUTION OF PUBLIC DOCUMENTS.

[Acts 1894, Chaps. 393 and 492.]

Expressage,	$138 14

DETAILS No. 137.

MASSACHUSETTS REVOLUTIONARY RECORDS.

[Res. 1891, Chap. 100; Acts 1891, Chap. 431; 1894, Chap. 197.]

Ida Baker, Services,	$550 00	
Alice R. Farnum, Services,	50 00	
Arranging and Mounting Revolutionary Rolls for Binding,	75 00	
Printing and Binding,	125 27	
		$800 27

DETAILS No. 138.

INDEX OF REGISTRATION RETURNS.

[Res. 1893, Chap. 31; Acts 1894, Chap. 197.]

Greenough Adams and Cushing Contract, . .	$20,202 50	
Greenough Adams and Cushing Extra Labor correcting copy, ...	277 50	
Care of Rooms, Moving, etc., ...	275 40	
		$20,755 40

DETAILS No. 139.

INDEX OF CERTIFICATES OF CORPORATIONS.

[Res. 1893, Chap. 82; Acts 1894, Chap. 197]

Edward T. Bouvé, Services, ...	$1,200 00

DETAILS No. 140.

STANDARD RECORD INK.

[Acts 1894, Chaps. 378 and 492.]

Advertising, ...	$32 63	
Ink, ...	13 00	
Printing, ...	7 38	
Geo. F. Markoe, Services (Analysis of Inks),	100 00	
		$153 01

DETAILS No. 141.

OFFICIAL COPY OF THE CONSTITUTION.

[Res. 1894, Chap. 58; Acts 1894, Chap. 419.]

Samuel M. Barton, Services, in making a copy of the original manuscript of the Constitution of the Commonwealth, ...	$200 00

TREASURER'S DEPARTMENT.

DETAILS No. 142.

[Pub. Stat., Chap. 16; Acts 1885, Chap. 263; 1886, Chaps. 5, 38 and 334; 1889, Chap. 349; 1894, Chaps. 3 and 4.]

TREASURER.		
Henry M. Phillips, Salary from January 18,	$4,771 52	
George A. Marden, Salary to January 17,	228 48	
		$5,000 00
CLERKS.		
John Q. Adams, First,	$2,500 00	
George S. Hall, Second,	2,000 00	
L. P. Bridge, Third,	1,400 00	
		5,900 00
Wendell P. Marden, Cashier,	$2,000 00	
Elizabeth A. Balch, Fund Clerk,	1,400 00	
		3,400 00
Henry S. Bridge, Receiving Teller,	$1,400 00	
James C. Bond, Paying Teller,	1,400 00	
		2,800 00
May E. Barker, Extra Clerk,	$780 00	
Extra Clerical Service,	210 00	
		990 00
INCIDENTALS.		
Advertising,	$42 33	
Blotting Paper,	14 51	
Bonds,	34 00	
Check Books,	419 00	
Collections,	99 10	
Cutting Dies,	7 00	
Directories,	11 00	
Erasers,	2 55	
Expressage, etc.,	14 06	
Index Cards, Cabinets, etc,	30 50	
Ink and Inkstands,	6 60	
Lunches,	15 10	
Messenger,	630 00	
Mucilage,	1 25	
Newspapers,	24 00	
Paper and Envelopes,	224 45	
Pencils and Protectors,	6 00	
Pens and Holders,	15 50	
Postage,	701 86	
Printing and Binding,	415 93	
Publications,	39 50	
Record and Account Books and Blanks,	349 00	
Amounts carried forward,	$3,103 24	$18,090 00

STATEMENT VII. **Revenue Expenses.** DETAILS 143 AND 144.

TREASURER'S DEPARTMENT — *Continued.*

Amounts brought forward, ...	$3,103 24	$18,090 00
Rubber Stamps and Repairs, ...	50 10	
Sundry Incidentals, ...	20 35	
Sundries, Stationery and Office Supplies, .	4 30	
Telephone and Telegrams, ...	53 21	
Tin Document Boxes, ...	5 75	
Travelling Expenses, ...	2 20	
Typewriter Supplies, ...	3 20	
Wrapping Paper, Twine, etc., ...	7 65	
		3,250 00
Total Expenses Treasurer's Department, 1894, ...	. . .	$21,340 00

DETAILS No. 143.

EXTRA CLERICAL ASSISTANCE IN CARE AND CUSTODY OF TRUST DEPOSITS.

[Acts 1891, Chap. 233; 1894, Chap. 3.]

H. S. Bridge, Services, ...	$400 00	
John Q. Adams, Services, ...	200 00	
Geo. S. Hall, Services, ...	200 00	
L. P. Bridge, Services, ...	200 00	
W. P. Marden, Services, ...	200 00	
J. C. Bond, Services, ...	200 00	
E. A. Balch, Services, ...	200 00	
M. E. Barker, Services, ...	200 00	
		$1,800 00

DETAILS No. 144.

DEPUTY SEALER OF WEIGHTS AND MEASURES.

[Acts 1890, Chap. 426; 1892, Chaps. 11 and 30; 1894, Chaps. 3 and 9.]

George S. Hatch, Salary, ...	$1,200 00	
EXPENSES.		
Complete set of Sealer's Weights, Measures, Scales and Cabinet, town of East Longmeadow, ...	265 00	
Travelling Expenses, ...	167 16	
		$1,632 16

TREASURER'S DEPARTMENT — *Concluded.*

DETAILS No. 145.

COLLATERAL LEGACY TAX.

[Acts 1891, Chap. 425; 1892, Chap. 379; 1894, Chap. 3.]

George S Hatch, Services, ...	$600 00	
Appraisal of Estates, ...	100 00	
Copies of Inventories, ...	119 23	
		$819 23

STATEMENT VII. **Revenue Expenses.** DETAILS 146.

AUDITOR'S DEPARTMENT.

DETAILS No. 146.

[Pub. Stat., Chap. 16; Acts 1888, Chap. 432; 1889, Chap. 70; 1891, Chap. 375; 1894, Chaps. 3, 4, 397 and 492.]

AUDITOR.		
John W. Kimball, Salary,	. . .	$3,500 00
CLERKS.		
William D. Hawley, First,	$2,200 00	
James Pope, Second,	2,000 00	
		4,200 00
EXTRA CLERKS.		
William H. Pomeroy,	$1,500 00	
Laura Wilkins,	1,500 00	
Matthew C. Grier,	1,500 00	
Extra Clerical Services,	657 00	
		5,157 00
MESSENGER.		
Louis Epple,	. . .	37 75
EXPENSES.		
Blotting Paper,	$10 89	
Century Dictionary,	90 00	
Directory,	5 50	
Document Boxes,	2 00	
Erasers and Sharpening same,	5 65	
Expressage,	20 09	
Ink,	2 95	
Letter Press,	37 00	
Mucilage,	1 50	
Newspapers,	19 75	
Paper and Envelopes,	58 00	
Pathfinder,	5 00	
Pens and Holders,	15 25	
Postage,	124 04	
Printing and Binding,	149 31	
Record and Account Books,	108 25	
Rubber Bands,	26 70	
Rubber Stamps and Repairs,	14 10	
Sundries, Stationery and Office Supplies,	16 85	
Telegrams,	4 65	
Travelling Expenses,	54 35	
Typewriting,	25 00	
Wrapping Paper, Twine, etc.,	5 50	
		802 35
Total Expenses Auditor's Department, 1894,	. . .	$13,697 08

DETAILS No. 147.

STATE PRINTING EXPERT.

[Acts 1893, Chap. 287; 1894, Chap. 3.]

Henry S. Fisher, Services, ...	. . .	$600 00

ATTORNEY-GENERAL'S DEPARTMENT.

DETAILS No. 148.

[Pub. Stat., Chap. 17; Acts 1888, Chap. 425; 1889, Chap. 402; 1894, Chaps. 3 and 4.]

ATTORNEY-GENERAL.		
Hosea M. Knowlton, from January 18,	$4,771 52	
Albert E. Pillsbury, to January 17,	228 48	
		$5,000 00
ASSISTANT ATTORNEY-GENERAL.		
George C. Travis,		2,500 00
SECOND ASSISTANT ATTORNEY-GENERAL.		
James Mott Hallowell, from February 1,	$1,375 00	
Charles N. Harris, to January 31,	125 00	
		1,500 00
EXPENSES.		
Copying,	$8 75	
Copying Press,	40 80	
Costs in Civil Actions,	549 69	
Directory,	5 50	
Exchange of Typewriters,	50 00	
Expressage,	95	
Index Cards, Files, etc,	3 60	
Messengers,	225 00	
Newspapers,	6 00	
Pathfinder,	2 50	
Paper and Envelopes,	13 20	
Postage,	84 94	
Printing and Binding,	220 37	
Publications,	262 00	
Record and Account Books,	4 00	
Reference Books,	150 25	
Stationery and Office Supplies,	77 65	
Stenographer's Services,	761 91	
Sundry Incidentals,	28 93	
Telephone and Telegrams,	323 18	
Travelling Expenses,	125 92	
Typewriting,	4 00	
Typewriter Supplies,	28 30	
Wrapping Paper, Twine, etc,	1 35	
		2,978 79
Total Expenses Attorney-General's Department, 1894,		$11,978 79

STATE HOUSE EXPENSES.

DETAILS No. 149.

REPAIRS, IMPROVEMENTS AND FURNITURE.

[Pub. Stat., Chap. 5; Acts 1887, Chap. 128; 1894, Chap. 4.]

Awnings and Repairs.	$384 75	
Carpenter Work,	744 45	
Carpets, Rugs and Cleaning Same,	91 14	
Cooking Apparatus and Repairs,	14 85	
Electric Protection and Fire Alarm,	410 00	
Electrical Supplies, Repairs, etc.,	34 88	
Flag Staff,	287 00	
Furniture and Repairs,	308 64	
Gas Fitting, Fixtures and Repairs,	110 04	
Miscellaneous,	21 18	
Painting and Glazing,	60 15	
Plastering, Tinting, etc.,	61 25	
Plumbing and Supplies,	38 34	
Repairs to Battle Flags,	41 90	
Repairs to Locks,	53 60	
Soapstone Sink,	8 51	
Steam Pipe and Fittings,	60	
Typewriter,	90 00	
		$2,761 28

DETAILS No. 150.

SERGEANT-AT-ARMS' MESSENGERS.

[Acts 1887, Chap. 128; 1893, Chap. 409; 1894, Chap. 3.]

Calvin B. Hutchinson,	$1,600 00	
Charles W. Philbrick,	1,100 00	
James N. Tolman,	1,100 00	
		3,800 00
Amount carried forward,		$6,561 28

DETAILS No. 151.

ENGINEER, WATCHMEN AND FIREMEN.

[Acts 1887, Chap. 128; 1894, Chap. 3.]

Amount brought forward,		$6
John C. Newton, Engineer,	$1,500 00	
Joseph R. Brown, Watchman,	1,000 00	
Daniel W. Taft, Watchman,	1,000 00	
Ashbel D. Earle, Fireman,	912 50	
John L. Chandler, Fireman,	900 00	
		5

DETAILS No. 152.

FUEL AND LIGHTS.

[Acts 1887, Chap. 128; 1894, Chap. 4.]

Carting Ashes,	$414 00	
Coal and Wood,	4,227 52	
Coal Truck, Scoops, etc.,	22 90	
Cotton Waste,	13 07	
Electric Lighting,	21 05	
Electrical Supplies and Repairs,	79 52	
Gas,	1,743 90	
Gas Fitting, etc.,	9 75	
Inspection of Boilers,	30 00	
Oil (Lubricating),	71 50	
Steam Pipe and Fitting,	43 43	
Sundry Incidentals,	5 95	
		6

DETAILS No. 153.

ELEVATOR EXPENSES.

[Res. 1885, Chap. 70; Acts 1894, Chap. 4.]

Charles O. Adams, Services,	$808 75	
Robert J. Taylor, Services,	802 50	
Daniel C. Palmer, Services,	102 00	
Benjamin F. Tanner, Services,	100 00	
Henry S. Finan, Services,	25 00	
Repairs,	278 98	
Water Rates,	710 40	
		2
Total State House Expenses, 1894,		$21,

DETAILS No. 154.

COMMONWEALTH BUILDING.

Acts 1882, Chap. 262; 1887, Chap. 128; 1894, Chaps. 3 and 4.]

Watchman,	$912 50	
llington, Janitor,	855 00	
an, Assistant Janitor,	590 00	
Janitor, Resigned March 31,	225 00	
ohnson,	30 00	
l Repairs,	64 31	
oms, etc.,	16 50	
unds,	150 00	
s, and Cleaning same,	623 17	
ork,	261 29	
ices, Halls, etc.,	177 42	
Repairs,	12 50	
	1 74	
pplies and Repairs,	2 10	
	20 00	
d Repairs,	386 28	
	171 50	
and Repairs,	59 25	
	76 07	
s,	25 00	
n,	5 00	
Glazing,	123 11	
inting, etc.,	134 50	
d Plumbers' Supplies,	45 85	
now and Ice,	40 00	
r,	40 37	
dentals,	21 12	
nd Telegrams,	234 00	
wels,	102 38	
ndows,	76 38	
,	114 60	
ides,	22 10	
Expenses, Commonwealth Build- 894,	. . .	$5,619 04

DETAILS No. 155.

HOUSE No. 13 BEACON STREET.

[Res. 1885, Chap. 74; 1886, Chap. 82; 1891, Chap. 21; Acts 1894, Chap. 4

William R. Badger, Janitor,	$575 00	
Guy W. Phillips, Services,	283 33	
Awnings and Repairs,	11 70	
Carpenter Work,	15 66	
Cleaning Carpets,	10 54	
Cleaning Offices, etc.,	97 60	
Coal,	98 80	
Electrical Supplies and Repairs,	4 40	
Furniture and Repairs,	26 50	
Gas,	90 00	
Gas Fixtures and Repairs,	7 40	
Ice,	50 82	
Labor,	35 93	
Mason Work,	10 15	
Painting and Glazing,	18 07	
Plumbing,	3 25	
Removing Snow and Ice,	35 00	
Rent,	4,275 00	
Repairs to Roof,	32 25	
Spring Water,	5 05	
Sundry Incidentals,	75	
Washing Towels,	44 95	
Washing Windows,	6 27	
Water Rates,	120 30	
Total Expenses, House No. 13 Beacon Street, 1894,	. . .	$

DETAILS No. 156.

STATE HOUSE EXTENSION EXPENSES.

[Res. 1893, Chap. 50; 1894, Chap. 89; Acts 1893, Chap. 329; 1894, Chap.

REMOVAL.		
Labor Packing, etc.,	$2,407 94	
Moving Clocks,	2 50	
Moving Gas Fixtures,	2 32	
Moving Safes,	16 00	
Store Trucks,	46 91	
Sundry Incidentals,	25	
Trucking,	384 69	
Whitening and Tinting Rooms vacated in Old State House,	200 97	$3
Amount carried forward,	. . .	$3

E HOUSE EXTENSION EXPENSES — *Concluded.*

brought forward, ...	. . .	$3,061 58
ARE AND MAINTENANCE.		
lger, Services, ...	$260 00	
, Services, ...	125 00	
hnson, Services, ...	120 00	
almer, Services, ...	98 00	
n, Services, ...	92 50	
ry, Services, ...	77 50	
hnson, Services, ...	34 00	
aball, Services, ...	30 00	
. . . . .	33 75	
. . . . .	24 00	
ooms, Dusters, etc., ...	256 09	
Vork, ...	41 32	
rpets, ...	66 17	
lices, Halls, Corridors, etc., . .	448 20	
d Repairing Furniture, . .	1,251 55	
hts, etc., ...	6 50	
. . . . .	32 40	
, etc., ...	56 30	
. . . . .	8 75	
ls, ...	2 25	
t, etc.), ...	97 50	
er, ...	15 60	
dentals, ...	21 74	
. . . . .	84 00	
, ...	10 30	
Making and Marking Same, .	185 36	
itchers, etc., ...	27 80	
wels, ...	82 33	
indows, ...	26 80	
		3,615 71
ate House Extension Expenses,		
. . . . .	. . .	$6,677 29

DETAILS No. 157.

THE STATE HOUSE AND REPAIRING THE ROOF.

[Res. 1894, Chap. 88; Acts 1894, Chap. 546.]

ham, Services, ...	[1] $143 23	
ingate & Sons, Painting as per		
, ...	1,646 43	
& Son, Repairs to Roof, . .	218 34	
		$2,008 00

[1] $50 returned to Treasury to correct error in bill.

PRINTING.

DETAILS No. 158.

PUBLIC DOCUMENTS.

[Acts 1891, Chaps. 76, 191, 193 and 292; 1894, Chaps. 11 and 393.]

In compliance with law the following reports were issued: —		
15,000 copies State Board of Agriculture,	$5,965 67	
25,000 copies State Board of Agriculture (Experiment Station),	2,751 19	
		$8,716 86
5,000 copies State Board of Health,		4,076 82
6,000 copies Chief of the Bureau of Labor,		3,161 16
2,500 copies Commissioners of Savings Banks, Part I.,	$2,395 06	
2,000 copies Commissioners of Savings Banks, Part II.,	970 77	
		3,365 83
3,500 copies Insurance Commissioner, Part I. (Life),	$1,558 71	
2,000 copies Insurance Commissioner, Part II. (Fire and Marine),	1,463 34	
		3,022 05
2,250 copies Railroad Commissioners, Part I.,	$1,503 16	
2,000 copies Railroad Commissioners, Part II.,	1,505 20	
		3,008 36
6,000 copies Bureau of Statistics of Labor,		2,269 84
4,500 copies State Board of Education,		2,076 24
1,500 copies State Auditor of Accounts,		1,514 12
1,500 copies Chief of the District Police,		1,315 82
2,500 copies Adjutant-General,		1,292 99
2,500 copies Abstract of Returns of Corporations,		1,174 96
1,750 copies Prison Commissioners,		1,049 18
2,000 copies Board of Lunacy and Charity,		961 50
3,000 copies Gas and Electric Light Commissioners,		795 11
Amount carried forward,		$37,800 84

PUBLIC DOCUMENTS — *Continued.*

t brought forward, ...		$37,800 84
es Metropolitan Sewerage Commissioners, ...		631 48
es Registration of Births, Marges and Deaths, ...		615 68
es Tax Commissioner, ...		595 92
es Treasurer and Receiver-General,		561 69
es State Librarian, ...		556 08
es Harbor and Land Commisners, ...		376 83
es Trustees Worcester Lunatic spital, ...		339 69
es Trustees State Primary and form School,.		291 40
es Commissioner of Foreign Mortge Corporations, ...		246 19
es Board of Arbitration and Coniation, ...		227 09
es Trustees Taunton Lunatic Hosal, ...		212 60
es Trustees State Almshouse, .		189 27
es Assessed Polls, Registered ters, etc., ...		187 71
es Trustees Northampton Lunatic spital, ...		184 74
es Commissioners on Inland Fishes and Game, ...		167 19
es Attorney-General, ...		153 66
es Controller of County Accounts,		146 72
es Trustees Westborough Lunatic spital, ...		130 94
es Trustees Danvers Lunatic Hosal, ...		120 13
es General Superintendent of isons, ...		111 12
es Secretary of the Commonwealth,		92 68
es Trustees of School for Feebleinded, ...		81 52
es Trustees of State Farm, . .		77 86
es Free Public Library Commison, ...		75 97
es Board of Registration Pharmacy, 1st Edition,	$24 92	
es Board of Registration Pharmacy, 2d Edition, .	40 14	
		65 06
es Metropolitan Park Commisoners, ...		41 09
es Board of Registration in Denstry, ...		21 40
t carried forward, ...		$44,302 55

STATEMENT VII. **Revenue Expenses.** DETAILS 159 A

PUBLIC DOCUMENTS — *Continued.*

Amount brought forward, ...	$44,302 55	
500 copies each Title Page and Index of Public Documents (12 Volumes), . .	19 10	
500 copies Massachusetts Hospital for Dipsomaniacs, Series of 1892, . . .	4 75	
Binding, Collating and Folding Public Documents (12 Volumes), ...	3,526 43	
Postage and Expressage, ...	10 59	
Storage on Plates, ...	1,200 00	
		$49

DETAILS No. 159.

PRINTING GENERAL LAWS.

[Pamphlet Edition of Acts and Resolves.]

[Acts 1894, Chaps. 4 and 393.]

25,000 copies: —		
Press Work and Composition, . .	$2,620 56	
Binding, ...	967 16	
Printing, Addressing and Mailing Signatures, ...	267 96	
Postage on Wrappers, ...	242 55	
Labelling and Shipping, . . .	39 45	
		4

DETAILS No. 160.

ACTS AND RESOLVES (BLUE BOOK).

[Acts 1894, Chaps. 11 and 393.]

8,500 copies, —		
Press Work and Composition, . .	$3,795 76	
Electrotyping and Boxing Plates, .	513 08	
Alterations and Extra Proofs, . .	120 05	
Binding, ...	2,075 06	
Labels for covers, ...	12 25	
O. V. Waterman, Services, . . .	10 00	
		6,
Amount carried forward, . . .	. . .	$59,

DETAILS No. 161.

TERM REPORTS.

, Chap. 62; 1894, Chap. 64, Acts 1889, Chap. 471, 1894, Chaps. 11 and 419.]

l brought forward, ...	. . .	$59,727 30
es Massachusetts Reports, Vol.		
led to the several cities and towns, Secretary of State, ...	$678 00	
es Massachusetts Reports, Vol.		
led to the several cities and towns, Secretary of State, ...	678 00	
es Massachusetts Reports, Vol.		
led to the several cities and towns, Secretary of State, ...	610 20	
		1,966 20

DETAILS No. 162.

SSESSORS' BOOKS AND BLANKS.

Chaps. 11 and 32, Sects. 5, 14 and 57; Acts 1894, Chap. 11.]

Valuation Books, ...		589 82

DETAILS No. 163.

NG AND DISTRIBUTING BALLOTS FOR ELECTIONS.

[Acts 1893, Chap. 417; 1894, Chap. 11.]

G AND DISTRIBUTING BALLOTS.				
, ...		$922 50		
,215,000, .	$3,722 00			
n 24,275, .	642 48			
		4,364 48		
nes of Cities and Towns ng Precincts), . .		67 31		
. . . . .		31 30		
d other work Distributing		2,174 55		
ts carried forward, .		$7,560 14	. . .	$62,283 32

STATEMENT VII. **Revenue Expenses.** DETA

PRINTING AND DISTRIBUTING BALLOTS — *Conclud*

Amounts brought forward,	$7,560 14	. . . .	$6
Electrotypes, etc.,	439 35		
Envelopes,	36 01		
Expressage,	289 11		
Impressions of the Seal of the Commonwealth,	12 40		
Inspecting Ballot Boxes,	16 02		
Instruction Cards, etc.,	502 55		
Labels,	24 36		
Nomination Papers,	7 00		
Note and Letter Blanks,	253 76		
Packing Boxes,	174 23		
Placards,	55 12		
Postage,	46 90		
Proclamation of Amendments,	26 65		
Receipts,	26 96		
Rubber Bands,	3 50		
Slips and Cards,	59 58		
Sundries,	13 75		
Tally Sheets,	167 35		
Total Vote Sheets, etc.,	99 08		
Twine,	17 38		
		$9,831 20	
BLANK FORMS AND INSTRUCTIONS FOR ELECTIONS.			
Blank Forms,	$8 76		
Envelopes,	225 00		
Election Laws,	499 46		
Liquor License Blanks,	141 78		
W. F. Spalding, Editing Election Laws,	125 00		
		1,000 00	
			1

DETAILS No. 164.

PUBLICATION OF THE EARLY ACTS AND RESOLVES OF THE GENERAL COURT.

[Res. 1889, Chap. 104; Acts 1894, Chap. 11.]

John Gardner, Services,	$800 00	
Annie L. Burr, Services,	436 67	
Charles K. Darling, Services,	400 00	
W. L. Tracy, Services,	18 00	
Printing 1,000 copies Acts 1786 and 1787,	2,754 29	
		4
Amount carried forward,	. . .	$77

DETAILS No. 165.

PUBLISHING LAWS.

[Acts 1894, Chaps. 11 and 393.]

t brought forward, ...	. . . .	$77,523 48
ly Advertiser, Publishing General	. . . .	500 00

DETAILS No. 166.

TION BOOKS AND BLANKS, INDEXING AND EDITING REGISTRATION REPORTS.

[Stat., Chap. 32, Sects. 14 and 15; Acts 1894, Chap. 11.]

s for Index, ...	$1,819 80	
d Binding, ...	254 90	
s, Editing Report, ...	500 00	
		2,574 70

DETAILS No. 167.

E OF PAPER FOR THE COMMONWEALTH.

[Res. 1882, Chap. 56; Acts 1894, Chap. 11.]

hased under the direction of the of the Commonwealth, —		
endall Co., ...	$31,309 47	
, ...	24 01	
		31,333 48

DETAILS No. 168.

TION OF TABLES AND INDEXES RELATTHE STATUTES OF THE PRESENT AND US YEARS.

[Acts 1882, Chap. 238; 1894, Chap. 11.]

es, Services, ...	. . . .	500 00
t carried forward, ...	. . . .	$112,431 66

DETAILS No. 169.

REPORT OF CONTESTED ELECTION CASES.

[Res. 1886, Chap. 36; Acts 1893, Chap. 329; Acts 1894, Chap. 546.]

Amount brought forward, ...	. . . .	$1
Printing and Binding (1,000 copies), . .	$206 04	
Copying, ...	3 00	

DETAILS No. 170.

PRINTING REPORT OF COMMISSION ON GYPSY MOTH.

[Res. 1894, Chap. 9; Acts 1894, Chap. 121.]

Printing and Binding (5,000 copies), . .	. . . .	

DETAILS No. 171.

PRINTING EXTRA COPIES OF SECOND REPORT OF COMMISSIONER OF PUBLIC RECORDS.

[Res. 1894, Chap. 20; Acts 1894, Chap. 197.]

Printing and Binding (1,500 copies), . .	. . . .	

DETAILS No. 172.

PRINTING EXTRA COPIES OF REPORT OF COMMISSIONERS ON TOPOGRAPHICAL SURVEY AND MAP OF MASSACHUSETTS.

[Res. 1894, Chap. 32; Acts 1894, Chap. 197.]

Printing and Binding (500 copies), . .	. . . .	

DETAILS No. 173.

PRINTING REPORT OF THE COMMISSIONERS ON TORRENS SYSTEM OF LAND TRANSFER.

[Res. 1894, Chap. 78; Acts 1894, Chap. 492.]

Printing and Binding (1,500 additional copies),	. . . .	
Amount carried forward, ...	. . . .	$1

DETAILS No. 174.

ADDITIONAL COPIES OF REPORT OF CHARLES RIVER IMPROVEMENT COMMISSION.

[Res. 1894, Chap. 84; Acts 1894, Chap. 546.]

brought forward, . . .	. . .	$113,258 23
Binding (4,000 copies), . .	. . .	1,991 95

DETAILS No. 175.

PUBLISHING SPECIAL LAWS.

[Res. 1894, Chap. 110; Acts 1894, Chap. 546.]

Services Editing and Compiling,	. . .	500 00
r State Printing, 1894, . .	. . .	$115,750 18

JUDICIARY.

DETAILS No. 176.

SUPREME JUDICIAL COURT.

[Pub. Stat., Chap. 16, Sect. 28 and Chap. 159; 1890, Chap. 294; 1891, Chap. 89; 18
104 and 380; 1894, Chaps. 5, 121, 136 and 348.]

Walbridge A. Field, Chief Justice,			
Salary,	$7,500 00		
Travel,	500 00	$8,000 00	
Charles Allen, Associate Justice,			
Salary,	$7,000 00		
Travel,	500 00	7,500 00	
Oliver W. Holmes, Jr., Associate Justice, Salary,	$7,000 00		
Travel,	500 00	7,500 00	
Marcus P. Morton, Associate Justice, Salary,	$7,000 00		
Travel,	500 00	7,500 00	
James M. Morton, Associate Justice, Salary,	$7,000 00		
Travel,	500 00	7,500 00	
John Lathrop, Associate Justice,			
Salary,	$7,000 00		
Travel,	500 00	7,500 00	
James M. Barker, Associate Justice,			
Salary,	$7,000 00		
Travel,	500 00	7,500 00	
			$5
CLERK.			
Henry A. Clapp,		$3,000 00	
F. W. Pike, Services,		389 94	
REPORTER OF DECISIONS.			
[Res. 1884, Chaps. 17 and 49.]			
George F. Tucker, Salary,		$4,000 00	
Mary Douglass, Services,		927 49	
C. H. Cooper, Services,		697 00	
W. V. Kellen, Services,		596 32	
Amounts carried forward,		$6,220 81	$5

SUPREME JUDICIAL COURT — *Concluded.*

ts brought forward, ...	$6,220 81	$56,389 94
Harris, Services, ...	570 99	
uld, Services, ...	400 00	
Davis, Services, ...	35 00	
er, Services, ...	20 00	
. . . . .	5 00	
l Expressage, ...	14 83	
nd Office Supplies, ...	13 67	
Expenses, ...	17 61	
Supplies, ...	10 35	
		7,308 26
ES SUPREME JUDICIAL COURT.		
le, Services as Commissioner, .	$15 00	
. . . . .	410 98	
Assignments, ...	50 00	
, Cabinet, Files, etc., ...	20 40	
Boxes, etc., ...	21 50	
. . . . .	14 92	
d Binding, ...	266 75	
ening Court, ...	5 00	
and Office Supplies, ...	646 63	
Supplies, ...	151 00	
		1,602 18
S IN ATTENDANCE UPON THE PREME JUDICIAL COURT.		
oodwin, Services, ...	$400 00	
ter, Services, ...	400 00	
cCarty, Services, ...	400 00	
lurray, Services, ...	400 00	
Ryan, Services, ...	400 00	
Mitchell, Services, ...	400 00	
		2,400 00
ME JUDICIAL COURT CLERKS.		
llys, Services, ...	$1,020 00	
h Crosby, Services, ...	122 55	
uld, Services, ...	100 00	
		1,242 55
REME JUDICIAL COURT, SUFFOLK COUNTY.		
e, Salary, ...	. . . .	1,500 00
t carried forward, ...	. . . .	$70,442 93

DETAILS No. 177.

SUPERIOR COURT.

[Pub. Stat., Chap. 153; Acts 1892, Chaps. 271 and 328; 1894, Chap. 5.

Amount brought forward, ...		. . .	$
Albert Mason, Chief Justice, Salary,	$6,000 00		
Travel, ...	500 00		
		$6,500 00	
Caleb Blodgett, Associate Justice,			
Salary, ...	$5,500 00		
Travel, ...	500 00		
		6,000 00	
P. Emory Aldrich, Associate Justice, Salary, ...	$5,500 00		
Travel, ...	500 00		
		6,000 00	
John W. Hammond, Associate Justice, Salary, ...	$5,500 00		
Travel, ...	500 00		
		6,000 00	
Justin Dewey, Associate Justice,			
Salary, ...	$5,500 00		
Travel, ...	500 00		
		6,000 00	
Edgar J. Sherman, Associate Justice, Salary, ...	$5,500 00		
Travel, ...	500 00		
		6,000 00	
James R. Dunbar, Associate Justice,			
Salary, ...	$5,500 00		
Travel, ...	500 00		
		6,000 00	
Robert R. Bishop, Associate Justice, Salary, ...	$5,500 00		
Travel, ...	500.00		
		6,000 00	
Daniel W. Bond, Associate Justice,			
Salary, ...	$5,500 00		
Travel, ...	500 00		
		6,000 00	
Amount carried forward, ...		. . .	$7

SUPERIOR COURT — *Concluded.*

nt brought forward, ...		. . .	$70,442 93
Braley, Associate Justice,			
. . . . .	$5,500 00		
l, ...	500 00		
		6,000 00	
kins, Associate Justice,			
. . . . .	$5,500 00		
l, ...	500 00		
		6,000 00	
Maynard, Associate Jus-			
ary, ...	$5,500 00		
l.	500 00		
		6,000 00	
G. Fessenden, Associate			
Salary, ...	$5,500 00		
l, ...	500 00		
		6,000 00	
Richardson, Associate			
Salary, ...	$5,500 00		
l, ...	500 00		
		6,000 00	
Lilley, Salary, . .	$5,500 00		
l, ...	500 00		
		6,000 00	
Sheldon, Salary from			
y 3, ...	$5,019 71		
l, ...	444 57		
		5,464 28	
. Thompson, Associate			
Died January 19, . .	$280 42		
l, ...	26 05		
		306 45	
			96,270 73

DETAILS No. 178.

TIRED JUSTICES SUPERIOR COURT.

[Acts 1887, Chap. 420; 1894, Chap. 5.]

Brigham, ...		. . .	2,750 00
nt carried forward, ...		. . .	$169,463 66

DETAILS No. 179.

COURTS OF PROBATE AND INSOLVENCY.

[Pub. Stat., Chap. 158, Sect. 24; Acts 1885, Chap. 304; 1886, Chap. 114; 1888, Ch
1889, Chap. 136; 1892, Chaps. 117, 250 and 337; 1893, Chaps. 151, 344, 379 and 4
Chaps. 5, 9, 259, 352, 377, 419, 527 and 546.]

Amount brought forward,		$169,
SALARIES OF JUDGES.		
John W. McKim, Suffolk County,	$5,000 00	
Robert Grant, Suffolk County,	5,000 00	
Charles J. McIntire, Middlesex County,	4,500 00	
George F. Lawton, Middlesex County, from September 22,	1,100 00	
Rollin E. Harmon, Essex County,	3,700 00	
William T. Forbes, Worcester County,	3,500 00	
William E. Fuller, Bristol County,	3,000 00	
William S. Shurtleff, Hampden County,	3,000 00	
George White, Norfolk County,	2,800 00	
Benjamin W. Harris, Plymouth County,	2,000 00	
James T. Robinson, Berkshire County (died November 21),	1,605 00	
Edward T. Slocum, Berkshire County,	116 13	
William G. Bassett, Hampshire County,	1,600 00	
Chester C. Conant, Franklin County,	1,500 00	
Hiram P. Harriman, Barnstable County,	1,300 00	
Joseph T. Pease, Dukes County,	700 00	
Thaddeus C. Defriez, Nantucket County,	700 00	
[Acts 1892, Chap. 337; 1894, Chap. 377.]		
Hiram P. Harriman, Services,	1,560 00	
William S. Shurtleff, Services,	480 00	
William G. Bassett, Services,	120 00	
Robert Grant, Services,	90 00	
Chester C. Conant, Services,	75 00	
Rollin E. Harmon, Services,	45 00	
William E. Fuller, Services,	15 00	
George White, Services,	15 00	
		43,5
SALARIES OF REGISTERS.		
Elijah George, Suffolk County,	$5,000 00	
Samuel H. Folsom, Middlesex County,	4,000 00	
Jeremiah T. Mahoney, Essex County,	3,300 00	
George H. Harlow, Worcester County, from January 3,	2,983 87	
Samuel B. Spooner, Hampden County,	2,500 00	
Arthur M. Alger, Bristol County,	2,500 00	
Jonathan Cobb, Norfolk County,	2,300 00	
John C. Sullivan, Plymouth County,	1,800 00	
Edward T. Slocum, Berkshire County, to December 7,	1,683 87	
Hubbard M. Abbott, Hampshire County,	1,600 00	
Amounts carried forward,	$27,667 74	$212,9

TS OF PROBATE AND INSOLVENCY — *Continued.*

ts brought forward, ...	$27,667 74	$212,984 79
Thompson, Franklin County, .	1,500 00	
Lothrop, Barnstable County, .	1,300 00	
lillman, Duke's County, . .	700 00	
ell, Nantucket County, . .	700 00	
. Printiss, Berkshire County, Tem-egister, December 8 to 21, . .	67 74	
R Shaw, Berkshire County, from r 22, ...	48 39	
V. Southwick, Worcester County, January 2, ...	16 13	
		32,000 00
ES OF ASSISTANT REGISTERS.		
ay, Suffolk County, ...	$2,800 00	
Rogers, Middlesex County, . .	2,000 00	
nes, Essex County, ...	1,800 00	
mberlain, Worcester County, from 3, ...	1,790 33	
bb, Norfolk County, ...	1,200 00	
Thompson, Franklin County, .	500 00	
Harlow, Worcester County, to 2, appointed Register, ...	9 67	
		10,100 00
REGISTER OF SUFFOLK COUNTY.		
rombie, Salary, ...	. . .	1,200 00
O REGISTERS OF PROBATE AND INSOLVENCY.		
Lothrop, Barnstable County, paid y Clerical Services, ...	$330 50	
Slocum, Berkshire County, paid y Clerical Services, ...	600 00	
Alger, Bristol County, paid for lerical Services, ...	1,209 96	
Hillman, Dukes County, paid for lerical Services, ...	233 28	
T. Mahoney, Essex County, paid y Clerical Services, ...	2,000 00	
Spooner, Hampden County, paid y Clerical Services, ...	833 28	
Abbott, Hampshire County, paid y Clerical Services, ...	939 00	
Folsom, Middlesex County, paid y Clerical Services, ...	2,833 32	
Cobb, Norfolk County, paid for lerical Services, ...	255 00	
llivan, Plymouth County, paid for lerical Services, ...	827 00	
Reilly, Suffolk County, Services,	1,500 00	
Harlow, Worcester County, paid y Clerical Services, ...	2,838 92	
		14,400 26
carried forward, ...	. . .	$270,685 05

STATEMENT VII. **Revenue Expenses.** DETAI

COURTS OF PROBATE AND INSOLVENCY — *Continu*

Amount brought forward,			$270
EXPENSES, COURTS OF INSOLVENCY.			
BARNSTABLE COUNTY.			
Blanks,	$19 41		
Rules of Probate, etc. (9 copies),	1 17		
		$20 58	
BERKSHIRE COUNTY.			
Blanks,	$16 61		
Postage,	13 00		
Rules of Probate, etc. (167 copies),	21 71		
		51 32	
BRISTOL COUNTY.			
Blanks,	$287 00		
Rules of Probate, etc. (67 copies),	8 71		
		295 71	
DUKES COUNTY.			
Blanks,		2 21	
ESSEX COUNTY.			
Blanks,	$911 28		
Rules of Probate, etc. (200 copies),	26 00		
		937 28	
FRANKLIN COUNTY.			
Blanks,		71 99	
HAMPDEN COUNTY.			
Blanks,	$67 16		
Postage, etc.,	17 26		
Rules of Probate, etc. (34 copies),	4 42		
		88 84	
HAMPSHIRE COUNTY.			
Blanks,	$16 75		
Record Books,	8 87		
		25 62	
MIDDLESEX COUNTY.			
Blanks,	$512 11		
Postage, etc.,	81 13		
Record and Account Books,	10 00		
Rules of Probate, etc. (500 copies),	65 00		
		668 24	
NORFOLK COUNTY.			
Blanks,	$322 07		
Record Books,	19 77		
Rules of Probate (50 copies),	6 50		
		348 34	
PLYMOUTH COUNTY.			
Blanks,	$33 60		
Rules of Probate, etc. (67 copies),	8 71		
		42 31	
Amounts carried forward,		$2,552 44	$270,(

TS OF PROBATE AND INSOLVENCY — *Concluded.*

nts brought forward, . . .		$2,552 44	$270,685 05
SUFFOLK COUNTY.			
. . . . .	$1,701 25		
ks, ...	23 00		
Envelopes, . . .	27 50		
c., ...	131 65		
l Account Books, . .	37 00		
robate, etc. (700 copies),	91 00		
. . . . .	2 50		
		2,013 90	
WORCESTER COUNTY.			
. . . . .	$1,934 47		
Boxes, etc., . . .	10 67		
c., ...	154 30		
oks, ...	23 50		
robate, etc. (167 copies),	21 71		
. . . . .	4 50		
		2,149 15	
			6,715 49
PRACTICE AND PROCEDURE IN OF PROBATE AND INSOLVENCY.			
lank Forms, Circulars, etc., . .		$1,329 37	
Expenses, etc., ...		305 70	
ng, Copying, etc., ...		333 00	
, Postage, etc., ...		3 02	
			1,971 09

DETAILS No. 180.

DISTRICT ATTORNEYS.

t. Chap. 17, Sect. 12; Acts 1887, Chaps. 97 and 160; 1889, 238 and 250; 1892, Chaps. 233 and 319; 1894, Chap. 5.]

rens, Suffolk District, ...	$5,000 00	
E. Hurd, First Assistant to October gned), ...	2,750 00	
. Sughrue, Second Assistant to 31, First Assistant from Novem-	2,633 33	
cLaughlin, Second Assistant from er 1, ...	416 67	
N. Wier, Northern District, . .	2,400 00	
Gaskell, Middle District, . .	2,400 00	
. Moody, Eastern District, . .	2,400 00	
Harris, Southeastern District, .	2,100 00	
nts carried forward, . . .	$20,100 00	$279,371 63

STATEMENT VII. **Revenue Expenses.** DETAI

DISTRICT ATTORNEYS — *Concluded.*

Amounts brought forward, ...	$20,100 00	$279,
Charles L. Gardner, Western District, . .	2,100 00	
Lloyd E. White, Southern District from January 30 to December 7, ...	1,886 56	
Hosea M. Knowlton, Southern District, to January 17 (Elected Attorney-General), .	100 53	
Andrew J. Jennings, Southern District, from December 8, ...	141 94	
John A. Aiken, Northwestern District, . .	1,350 00	
		25,(
CLERK TO DISTRICT ATTORNEY FOR SUFFOLK DISTRICT.		
John D. McLaughlin, to October 31, (Appointed Second Assistant District Attorney for Suffolk District), ...	$1,500 00	
Frederick H. Chase, from November 1, .	300 00	
		1,8
Total Expenses Judiciary Department, 1894, ...	. . .	$306,8

COMMISSIONERS, ETC.

DETAILS No. 181.

TAX COMMISSIONER'S DEPARTMENT.

ap. 13; Acts 1887, Chap. 342; 1890, Chap. 160; 1891, Chap. 36; 1894, Chaps. 3, 9 and 484.]

COMMISSIONER.		
dicott, Commissioner and Commis- Corporations, ...	. . .	$3,500 00
CLERKS.		
Morton, ...	$2,000 00	
Endicott, ...	1,500 00	
		3,500 00
EXTRA CLERKS.		
er, ...	$1,500 00	
ge, ...	1,400 00	
r, ...	1,142 50	
on, ...	1,060 00	
ng, ...	1,060 00	
ver, ...	1,150 00	
, ...	581 67	
rd, ...	581 66	
er, ...	581 66	
e, ...	633 00	
on, ...	576 00	
. . . . .	581 66	
d, ...	598 50	
emore, ...	535 00	
kins, ...	535 00	
, ...	490 00	
. . . . .	490 00	
ch, ...	490 00	
, ...	375 80	
. . . . .	374 20	
		14,736 65
EXPENSES.		
Martin, Services, Valuation of d Bonds, ...	$700 00	
per, Pads, etc., ...	13 68	
. . . . .	15 00	
Boxes, etc., ...	20 05	
. . . . .	9 25	
m Blocks, ...	7 00	
ts carried forward, . . .	$764 98	$21,736 65

STATEMENT VII. **Revenue Expenses.** DETA

TAX COMMISSIONER'S DEPARTMENT — *Conclude*

Amounts brought forward,	$764 98	$
Newspapers and Magazines,	29 50	
Paper and Envelopes,	53 50	
Pathfinder,	3 00	
Pencils,	4 75	
Pens and Holders,	21 95	
Postage,	471 00	
Printing and binding,	1,149 57	
Publications,	17 50	
Record Books,	80 75	
Rubber Bands,	3 13	
Rubber Stamps,	1 50	
Stationery and Office Supplies,	83 30	
Wrapping Paper, Twine, etc.,	7 70	
Total Expenses Tax Commissioner's Department, 1894,		$

DETAILS No. 182.

EXPENSES OF STATE VALUATION.

[Pub. Stat., Chap. 11, Sects. 96 and 97; Acts 1894, Chap. 9.

P. A. Atwell, Services,	$405 00	
F. M. Harmon, Services,	216 00	
L. L. Pearce, Services,	211 00	
A. E. Arnold, Services,	199 50	
S. E. Gould, Services,	190 00	
S. J. Leeds, Services,	190 00	
G. M. Howard, Services,	190 00	
A. M. Bunker, Services,	190 00	
H. L. Whittemore, Services,	165 00	
A. J. E. Perkins, Services,	165 00	
G. M. Eaton, Services,	150 00	
H. M. Church, Services,	150 00	
H. M. Hall, Services,	150 00	
Abstracts of Deeds and Mortgages, Bristol County, Southern District,	30 96	$

DETAILS No. 183.

COMMISSIONERS OF SAVINGS BANKS.

[p. 116; Res. 1893, Chap. 63; Acts 1893, Chap. 329; 1894, Chaps. 3, 9 and 317.]

COMMISSIONERS.			
iton, Chairman from			
lary.	$3,250 00		
ng Expenses, . .	353 63		
		$3,603 63	
T. Trefry, Chairman			
), Salary, . . .	$3,250 00		
ing Expenses, . .	356 28		
		3,606 28	
Lamb, Salary, . .	$3,000 00		
ing Expenses, . .	760 11		
		3,760 11	
			$10,970 02
CLERKS.			
is, First, Salary, ...		$2,000 00	
Taylor, Second, Salary, . .		1,200 00	
			3,200 00
EXPENSES.			
. . . . .		$7 25	
. . . . .		5 50	
f Typewriters, ...		80 00	
. . . . .		64 21	
h, ...		5 00	
. . . . .		1 00	
. . . . .		1 00	
s, Magazines and Publications, .		40 50	
Envelopes, ...		8 85	
olders, ...		6 35	
. . . . .		91 65	
d Binding, ...		268 23	
Account Books, ...		15 00	
ds, ...		1 13	
mps, ...		10 10	
and Office Supplies, ...		17 68	
identals, ...		2 75	
and Telephone, ...		189 97	
Expenses, ...		239 35	
Supplies, ...		3 00	
			1,058 52
TION AND ARRANGEMENT OF ELATING TO SAVINGS BANKS AND IONS FOR SAVINGS. [Res. 1893, Chap. 63.]			
T. Trefry, hiton, Lamb, } Services, ...		$552 11	
Otis, Services, ...		50 00	
Taylor, Services, ...		50 00	
nd Binding, ...		47 89	
			700 00
Expenses Commissioners of Sav- Banks, 1894, ...		. . .	$15,928 54

DETAILS No. 184.

INSURANCE COMMISSIONER.

[Pub. Stat., Chap. 119; Acts 1888, Chap. 84; 1890, Chap. 247; 1894, Chaps. 4,

COMMISSIONER.		
George S. Merrill, Salary, ...	. . .	
DEPUTY COMMISSIONER.		
Fred. L. Cutting, Salary, from September 1,	$833 34	
William S. Smith, Salary, to August 30 (Resigned), ...	1,666 66	
CLERKS.		
Fred. L Cutting, First, to August 30 (Promoted), ...	$1,333 33	
Henry M. Billings, First, from September 1,	1,666 67	
Arthur E. Linnell, Second, from September 1,	1,300 00	
William O. Richardson, Third, from September 15, ...	353 33	
EXTRA CLERKS.		
E. W. Cushman, ...	$1,500 00	
A. M. Hawes, ...	1,200 00	
C. E. Weiss, ...	1,000 00	
M. E. Burrill, ...	1,000 00	
E L. Johnson, ...	1,000 00	
S. E. Flint, ...	1,000 00	
F. M. Page, ...	1,000 00	
F. M. Robbins, ...	1,000 00	
M. F. Whipple, ...	920 00	
M. L. McMann, ...	840 00	
F. E. Gowell, ...	840 00	
G. L. Moore, ...	840 00	
L. H. Young, ...	840 00	
G. C. Studley, ...	840 00	
G. M. Hall, ...	800 00	
C. L. Sawyer, ...	770 00	
V. I. Bryant, ...	600 00	
I. Lillian Baker, ...	60 00	
L. E. Brickett.	50 00	
Geo. H. Manks, ...	16 93	1
CONTINGENT EXPENSES.		
Blotting Paper, ...	$21 10	
Directories, ...	13 00	
Examination of Massachusetts Mutual Insurance Co., ...	7 25	
Amounts carried forward, . . .	$41 35	$

NSURANCE COMMISSIONER — *Concluded.*

s brought forward, . . .	$41 35	$26,770 26
f Commissioner and Deputy as to National Convention, . .	152 33	
. . . . .	107 69	
al Assistance, ...	86 00	
, Files, etc., ...	38 96	
ds, etc., ...	18 70	
, etc., ...	16 00	
ases, ...	28 35	
nvelopes, ...	4 38	
. . . . .	2 50	
Protectors, ...	12 00	
lders, ...	12 95	
. . . . .	382 00	
l Binding, ...	2,058 43	
, ...	59 00	
ks, ...	13 00	
ds, ...	3 00	
dentals, ...	16 89	
ationery and Office Supplies, .	50 90	
Repairs, ...	32 96	
nd Telegrams, ...	44 68	
Expenses, ...	14 63	
and Stenography, ...	103 00	
s Supplies, ...	11 95	
Paper, Twine, etc., ...	8 14	
		3,319 79
xpenses Insurance Commissioner, ...	. . .	$30,090 05

DETAILS No. 185.

HARBOR AND LAND COMMISSIONERS.

ub. Stat., Chap. 19; Acts 1893, Chap. 298; 1894, Chaps. 3 and 9.]

Emery, Chairman, —			
from July 16, . .	$1,103 23		
ing Expenses, . .	37 43		
		$1,140 66	
Swift, Chairman (Resigned), —			
to July 15, ...		1,296 77	
ker, —			
. . . . .	$2,000 00		
ling Expenses, . .	134 75		
		2,134 75	
t carried forward, . . .		$4,572 18	

STATEMENT VII. **Revenue Expenses.** DETA

HARBOR AND LAND COMMISSIONERS — *Conclude*

Amount brought forward,		$4,572 18	
Charles H. Howland,—			
Salary,	$2,000 00		
Travelling Expenses,	143 80		
		2,143 80	
Frank W. Hodgdon, Travelling Expenses,			
ENGINEER.			
D. Koppmann, Salary,	$2,500 00		
Travelling Expenses,	265 53		
		$2,765 53	
F. W. Hodgdon, Services and Expenses,		651 34	
Frederick N. Wales, Secretary,		200 50	
Whitman W. Collins, Stenographer,		415 00	
John R. Burke, Services,		387 50	
L. W. Bateman, Services,		91 00	
Caroline M Crawford, Services,		87 50	
Charlotte McNutty, Services,		32 25	
CONTINGENT EXPENSES.			
Advertising,		$11 25	
Carriage Hire,		15 00	
Directory,		5 50	
Drawing Material,		22 36	
Ink,		3 50	
Newspaper, etc,		18 00	
Paper and Envelopes,		28 70	
Pathfinder,		5 00	
Pencils,		3 75	
Pens and Holders,		2 15	
Photographs, Blue Prints, etc.,		21 13	
Printing and Binding,		101 83	
Record Books, etc.,		24 25	
Rubber Stamps,		5 40	
Sundries, Stationery and Office Supplies,		32 95	
Surveying Instruments and Repairs,		43 80	
Wrapping Paper, Twine, etc.,		8 30	
Total Expenses Harbor and Land Commissioners, 1894,			$1

DETAILS No. 186.

N FOR THE CARE AND SUPERVISION OF THE PROVINCE LANDS IN PROVINCETOWN.

[Acts 1893, Chap. 470; 1894, Chap. 287.]

SUPERINTENDENT.			
nall, Salary,	$600 00		
es,	12 50		
		$612 50	
ONTINGENT EXPENSES.			
re,		12 00	
Tools, etc.,		45 61	
eams,		1,770 70	
		35 60	
		9 25	
lentals,		9 05	
Expenses,		17 20	
s and Cuttings,		469 80	
ws,		8 88	
			$2,990 59

DETAILS No. 187.

RAILROAD COMMISSIONERS.

p. 112, Sects. 9, 10, 11 and 12; Acts 1885, Chaps. 114, 164 and 224; 1887, Chap. hap. 365; 1889, Chap. 154; 1890, Chap. 200; 1894, Chaps. 3, 9, 535 and 546.]

COMMISSIONERS.		
ford, Chairman, Salary,	$4,000 00	
tevens, Salary,	3,500 00	
Dale, Jr., Salary,	3,500 00	
		$11,000 00
CLERK.		
Crafts,		2,500 00
ACCOUNTANT.		
es,		2,500 00
EXPERTS.		
vain, Services,	$3,000 00	
Gilvray, Services,	183 00	
		3,183 00
carried forward,		$19,183 00

STATEMENT VII. **Revenue Expenses.** DETA

RAILROAD COMMISSIONERS — *Continued.*

Amount brought forward,	. . .	$1
RENT, ETC.		
Rent of Office, No. 20 Beacon Street,	$2,500 00	
George L. Brackett, Janitor, from March 1,	300 00	
George E. Hicks, Janitor, to February 28,	100 00	
STEAM RAILROAD INSPECTORS.		
Charles E. Paige, Services and Expenses, from October 10,	$361 20	
Grafton Upton, Services and Expenses, from October 10,	347 95	
Daniel M Wheeler, Services and Expenses, from October 10,	390 36	
GENERAL EXPENSES.		
Advertising,	$65 18	
Awnings and Repairs,	3 73	
Cleaning Carpets,	28 15	
Corrugated Rubber Matting,	63 10	
Diagram (Traffic and Revenue),	10 00	
Directory,	5 50	
Document Boxes,	6 50	
Expressage,	77 92	
Eyelet Punch,	5 00	
Furniture and Repairs,	44 50	
Gas,	2 00	
Ice,	15 00	
Index Cards, Files, etc.,	18 00	
Ink,	1 65	
Map,	13 00	
Matches,	3 90	
Messenger,	200 00	
Newspapers, etc.,	25 00	
Paper and Envelopes,	40 18	
Pathfinder,	5 00	
Pencils,	3 88	
Pens and Holders,	2 25	
Postage,	80 25	
Printing and Binding,	920 41	
Publications,	29 93	
Record and Account Books,	8 50	
Sundries, Stationery,	5 71	
Stenographer's Services,	767 60	
Telephone and Telegrams,	156 50	
Towels,	4 50	
Typewriter Supplies,	28 72	
Wrapping Paper, Twine, etc.,	10 45	
Amount carried forward,	. . .	$2

RAILROAD COMMISSIONERS — *Concluded.*

brought forward, ...	. . .	$25,834 52
EVIDENCE GIVEN AT INQUESTS, , CHAP. 365; 1889, CHAP 154.		
Maine Railroad, ...	$205 12	
New Haven and Hartford Rail-	164 81	
ailroad, ...	137 50	
Albany Railroad, ...	106 16	
nd New England Railroad, .	71 63	
ere Beach and Lynn Railroad, .	20 00	
New Haven and Hartford Rail- Colony System), ...	10 00	
treet Railway, ...	139 37	
n Street Railway, ...	31 00	
ect Railway, ...	10 00	
t Railway, ...	5 25	
nd Millbury Elevated Railway, .	4 50	
		905 34
xpenses Railroad Commissioners, ...	. . .	$26,739 86

DETAILS No. 188.

CIVIL SERVICE COMMISSION.

[. 34; Acts 1884, Chap. 320; 1889, Chaps. 177 and 351; 1894, Chaps. 3, 4 and 9.]

NERS' SERVICES AND EXPENSES.		
Russell, Jr., Services, . . .	$750 00	
Wilbur, Services, ...	490 00	
, Services, ...	485 00	
		$1,725 00
CHIEF EXAMINER.		
win, Salary, ...	$3,000 00	
Expenses, ...	288 51	
		3,288 51
SECRETARY.		
Dudley, Salary, ...	. . .	2,000 00
LERKS AND EXPENSES.		
. . . . .	$2,510 49	
Johnson, Services, ...	1,650 00	
stin, Services, ...	960 00	
Adams, Services, ...	720 00	
hardson, Services, ...	680 00	
n, Services, ...	545 99	
aylor, Services, ...	232 50	
ts carried forward, ...	$7,298 98	$7,013 51

STATEMENT VII. **Revenue Expenses.** DETA

CIVIL SERVICE COMMISSION — *Concluded.*

Amounts brought forward, ...	$7,298 98	$
F. A. Harris, Physical Examinations, . .	25 00	
Advertising, ...	75 30	
Blotting Paper, ...	5 51	
Directory, ...	5 00	
Document Boxes, ...	6 00	
Electrical Supplies and Repairs, . . .	3 35	
Expressage, ...	17 45	
Eyelet Punch, ...	5 00	
Gas, ...	24 20	
Index Cards, etc., ...	1 50	
Ink, ...	2 00	
Janitor, ...	184 25	
Messenger Service, ...	4 60	
Newspapers, etc., ...	9 04	
Paper and Envelopes, ...	22 75	
Postage, ...	336 70	
Printing and Binding, ...	1,056 91	
Record and Accounts, ...	3 50	
Rent (11 days), ...	16 50	
Sundry Incidentals, ...	24 61	
Sundries, Stationery and Office Supplies, .	12 55	
Telephone and Telegrams, ...	181 76	
Travelling Expenses, ...	16 15	
Typewriting, ...	5 00	
Typewriter Supplies, ...	7 35	
Wrapping Paper, Twine, etc., ...	10 62	
RENT.		
Rent of Rooms at Nos. 5 and 6 Pemberton Square, ...	. . .	
Total Expenses of Civil Service Commission, 1894, ...	. . .	$1

DETAILS No. 189.

GAS AND ELECTRIC LIGHT COMMISSIONERS.

[Acts 1885, Chap. 314; 1886, Chap. 346; 1887, Chaps. 382 and 385; 1888, Chaps. 35
1889, Chap. 373; 1891, Chap. 370; 1892; Chaps. 259 and 263; 1894, Chaps. 3, 454

COMMISSIONERS.		
Forrest E. Barker, Chairman,—		
Salary from July 1, . .	$2,750 00	
Travelling Expenses, . .	115 68	
		$2,865 68
Amount carried forward, . . .		$2,865 68

D ELECTRIC LIGHT COMMISSIONERS — *Concluded.*

nt brought forward,		$2,865 68	
Wheelwright, Chairman, —			
y to June 30,	$1,500 00		
lling Expenses,	131 67		
		1,631 67	
haff, —			
y,	$2,500 00		
lling Expenses,	28 56		
		2,528 56	
. Gifford, —			
y, from July 9,	$1,196 23		
lling Expenses,	9 82		
		1,206 05	
			$8,231 96
CLERKS.			
T. Leary, Salary,		$2,000 00	
ackard, Services.		500 10	
			2,500 10
EXPENSES.			
g,		$64 50	
and Repairs,		5 20	
Hire,		25 00	
		5 50	
ighting,		9 63	
ge,		1 50	
r Service,		1 15	
er Clippings,		63 00	
		45 31	
nd Binding,		406 96	
ns,		21 00	
tamps,		3 75	
and Office Supplies,		75 71	
hy and Typewriting,		533 65	
cidentals,		30	
e and Telegrams,		207 36	
er Supplies,		7 90	
ey, Expert Services,		113 87	
roll, Expert Services,		118 50	
			1,709 79
Expenses Gas and Electric Light mmissioners, 1894,			$12,441 85

DETAILS NO. 190.

CONTROLLER OF COUNTY ACCOUNTS.

[Acts 1887, Chap. 438; 1888, Chap. 275; 1890, Chap. 306; 1893, Chap. 183; 189
3 and 9.]

CONTROLLER.			
Charles R. Prescott, from November 30,—			
Salary,		$210 90	
Edward P. Loring, died October 30,—			
Salary,	$2,076 61		
Travel,	123 35		
		2,199 96	$2
DEPUTIES.			
Charles R. Prescott, appointed Controller November 30,—			
Salary as Deputy, to November 30,	$1,375 00		
Travel,	138 69		
		$1,513 69	
James M. Cushman,—			
Salary,	$1,500 00		
Travel,	431 84		
		1,931 84	
Franklin A. Gowen, from December 20,—			
Salary,		48 39	3
EXPENSES.			
Eyelet Punches and Eyelets,		$10 00	
Heating Office,		110 40	
Janitor,		92 00	
Postage,		21 00	
Printing and Binding,		39 73	
Publications,		3 00	
Stationery,		6 50	
Sundry Incidentals,		1 10	
RENT.			
Rent of Rooms 19 and 20 Ticknor's Building,		. . .	
Total Expenses of Controller of County Accounts, 1894,		. . .	$6

DETAILS No. 191.

BUREAU OF STATISTICS OF LABOR.

ap. 31, Sects. 13 and 15; Res. 1886, Chap. 57; 1891, Chap. 25; 1894, Chap. 81; Chap. 181; 1886, Chap. 174; 1887, Chap. 128; 1888, Chap. 115; 1892, Chap. 280; . 3, 4, 9, 121, 224, 332, 334, 419, 492 and 546.]

CHIEF OF BUREAU.		
Vadlin, Salary, ...	. . .	$2,500 00
CLERKS.		
Pidgin, First, ...	$1,800 00	
rown, Second, ...	1,500 00	
		3,300 00
CLERKS, SPECIAL AGENTS AND EXPENSES.		
CLERKS.		
erry, Services, ...	$545 00	
Varney, Services, ...	510 00	
ahoney, Services, ...	449 99	
ster, Services, ...	405 00	
ooks, Services, ...	347 50	
Bence, Services, ...	108 66	
Berry, Services, ...	108 66	
rickett, Services, ...	108 66	
ans, Services, ...	108 66	
. Hudson, Services, ...	108 66	
Bride, Services, ...	108 66	
. Schenfele, Services, ...	108 66	
eeks, Services, ...	108 66	
nor, Services, ...	45 00	
ll, Services, ...	43 28	
gerty, Services, ...	40 00	
Lewis, Services, ...	40 00	
olomon, Services, ...	12 00	
ey, Services, ...	10 00	
nonde, Services, ...	10 00	
hmond, Services, ...	10 00	
		3,337 05
SPECIAL AGENTS.		
ylor, Services, ...	$283 25	
Johnson, Services, ...	75 00	
ercrombie, Services, ...	75 00	
nnison, Services, ...	50 00	
mpson, Services, ...	42 00	
npbell, Services, ...	34 50	
kins, Services, ...	28 00	
d, Services, ...	18 00	
e, Services, ...	12 00	
		617 75
carried forward, ...	. . .	$9,754 80

STATEMENT VII. **Revenue Expenses.** DE

BUREAU OF STATISTICS OF LABOR — *Continue*

Amount brought forward, . . .	. . .
EXPENSES.	
Horace G. Wadlin, Expenses as Delegate to Convention at Washington, . . .	$43 20
Charles F. Pidgin, Expenses as Delegate to Convention at Washington, . . .	32 10
Comptometer, ...	75 00
Directories, ...	15 60
Electric Lighting, ...	48 80
Expressage and Trunking, ...	156 11
Hardware, Tools, etc., ...	6 03
Index Cards, Files, etc., ...	5 36
Ink, ...	1 50
Mucilage, ...	8 25
Newspapers and Press Clippings, . . .	43 70
Pathfinder, ...	3 50
Pens, Pencils, Holders, etc., ...	17 25
Postage, ...	146 90
Printing, ...	182 39
Publications, ...	56 85
Rubber Bands, ...	10 00
Rubber Stamps, etc., ...	2 50
Stationery and Office Supplies, . . .	28 05
Sundry Incidentals, ...	12 66
Travelling Expenses, ...	11 05
Typewriter and Rent, ...	95 00
Typewriter Supplies, ...	14 35
Wrapping Paper, Twine, etc., . . .	28 69
ANNUAL STATISTICS OF MANUFACTURES.	
CLERICAL SERVICES.	
Ina M. Remick, ...	$608 00
Margaret Shea, ...	576 67
Lena B. Bate, ...	550 00
Annie L. Flynn, ...	524 99
Mary J. Breslin, ...	474 99
Frances E. Lewis, ...	403 37
Julia G. Hagerty, ...	387 50
Emma S. Brooks, ...	365 00
Hannah M. Varney, ...	66 67
Minnie E. Mahoney, ...	50 00
Kate H. Kiley, ...	42 80
Helen D. Skilton, ...	14 66
SPECIAL AGENTS.	
William G. Grundy, Services, ...	$657 50
Albert E. Taylor, Services, ...	299 75
Charles Thompson, Services, ...	132 00
Amount carried forward, . . .	. . .

EAU OF STATISTICS OF LABOR — *Continued.*

t brought forward,			$15,953 54
EXPENSES.			
nformation,		$50 95	
upplies and Repairs,		18 40	
s, Files, etc.,		6 00	
		2 25	
s, Publications, etc.,		72 00	
Envelopes,		112 34	
Protectors,		3 50	
d Expressage,		731 66	
		246 97	
and Office Supplies,		4 90	
tc.,		63 50	
Expenses, Special Agents and		334 33	
Paper, Twine, etc.,		2 40	
			1,649 20
RENT OF ROOMS, ETC.			
oms, No. 20 Beacon Street,		$2,925 00	
oms, Nos. 11, 21, 26, 27, C, etc.,		958 33	
		500 00	
			4,383 33
T EXPENSES UNDER THE DIREC- OF THE SERGEANT-AT-ARMS.			
d Repairs,		$10 10	
ooms, etc.,		5 80	
gs, etc.,		5 88	
Vork,		1 15	
		4 75	
plies and Repairs,		85 73	
		20 90	
s and Repairs,		7 87	
		46 95	
		17 50	
dentals,		4 49	
and Telegrams,		90 00	
ers,		3 00	
r,		38 50	
		6 00	
oors,		57 30	
owels,		85 50	
indows,		9 10	
er,		4 93	
			505 45
NSES IN SUMMER RESORTS. HULL CENSUS.			
rown, Services and Ex-			
	$42 40		
Donald,	31 35		
undy,	26 10		
ts carried forward,	$99 85		$22,491 52

STATEMENT VII. **Revenue Expenses.** DET

BUREAU OF STATISTICS OF LABOR — *Continue*

Amounts brought forward,	$99 85	. . .	$
Dennis W. Gannon,	13 95		
W. H. Merigold,	13 80		
Edward J. Harrington,	12 00		
Geo. H. Hatchard,	12 00		
Henry H. Burr,	10 45		
Chester T. Drake,	6 95		
Postage,	7 93		
Stationery,	77		
		$177 40	
NAHANT CENSUS.			
Albert T. Parkhurst, Services and Expenses,	$9 10		
Henry T. Dunham,	7 80		
Frank H. Phillips,	7 20		
Postage, etc.,	63		
		24 73	
INVESTIGATION OF THE RELATION OF THE LIQUOR TRAFFIC TO CRIME, PAUPERISM AND INSANITY.			
SPECIAL AGENTS.			
Charles Thompson, Services,		$368 25	
Charles C. L. Moore, Services,		360 00	
Frank S. Abercrombie, Services,		197 75	
CLERKS.			
Catherine H. Hudson, Services,		$140 00	
Helen T. McBride, Services,		140 00	
Helen D. Skilton, Services,		140 00	
Addie L. Weeks, Services,		140 00	
Blanche B. Bence, Services,		138 60	
May A. Connor, Services,		115 50	
Elizabeth B. Berry, Services,		105 00	
Lillian E. Brickett, Services,		105 00	
Ethel T. Evans, Services,		105 00	
Clara L. Cutter, Services,		39 73	
Katherine L. Schenfele, Services,		35 00	
Annie E. Hancock, Services,		33 33	
Eleanor L. Hannay, Services,		33 33	
Elizabeth C. Church, Services,		33 33	
Harriet E. Noyes, Services,		33 33	
Alice M. Marshfield, Services,		33 33	
Maurice Richmond, Services,		15 83	
Amount carried forward,		. . .	$

EAU OF STATISTICS OF LABOR — *Concluded.*

brought forward, ...	. . .	$25,005 96
EXPENSES.		
f Statistics, ...	$161 10	
. . . . .	22 50	
. . . . .	168 08	
Expenses, Special Agents and	321 65	
		673 33
ROOMS OF THE DECENNIAL CENSUS.		
. . . . .	$40 00	
. . . . .	23 62	
. . . . .	109 00	
es, etc., ...	509 25	
ffices, Shelving, etc., . . .	501 01	
. . . . .	13 89	
lentals, ...	4 75	
etc., ...	23 50	
ips, ...	34 77	
		1,259 79
xpenses Bureau of Statistics of , 1894, ...	. . .	$26,939 08

DETAILS No. 192.

IONER OF FOREIGN MORTGAGE CORPORATIONS.

, Chap. 427; 1891, Chap. 275; 1893, Chap. 303; 1894, Chaps. 3, 9 and 381.]

COMMISSIONER.		
eed, Salary, ...	$3,000 00	
Travelling Expenses, . .	605 90	
		$3,605 90
CLERKS.		
in, Salary, ...	$916 64	
ting, Services, ...	44 48	
		961 12
CONTINGENT EXPENSES.		
. . . . .	$5 00	
. . . . .	20 00	
nvelopes, ...	7 00	
. . . . .	19 00	
l Binding, ...	9 35	
, ...	4 50	
ce, ...	450 00	
. . . . .	90	
dentals, ...	3 25	
Supplies, ...	28 10	
owels, ...	9 00	
indows, ...	1 20	
		557 30
Expenses Commissioner of For- Mortgage Corporations, 1894, .	. . .	$5,124 32

DETAILS No. 193.

COMMISSIONER OF PUBLIC RECORDS.

[Acts 1892, Chap. 333; 1894, Chap. 3.]

COMMISSIONER.		
Robert T. Swan, Salary,	$2,500 00	
Travelling Expenses,	151 48	
EXPENSES.		
Annie R. Coffin, Services,	$853 33	
Rent of Office,	550 00	
Janitor,	62 00	
Awnings and Repairs,	17 80	
Directory,	5 00	
Expressage,	2 05	
Eyelet Punch,	3 00	
Gas,	80	
Ice,	6 00	
Index Cards, etc.,	7 59	
Maps,	3 50	
Messenger Service,	12 20	
Newspapers, etc.,	4 30	
Postage,	72 91	
Printing and Binding,	76 97	
Publications,	3 56	
Record Books,	2 70	
Stationery and Office Supplies,	13 58	
Steam Heating,	72 00	
Sundry Incidentals,	17 03	
Telephone, Telegrams, etc.,	162 20	
Total Expenses Commissioner of Public Records, 1894,		

DETAILS No. 194.

COMMISSIONERS TO COMPLETE THE PREPARATION PUBLICATION OF THE PROVINCE LAWS.

[Res. 1865, Chap. 43; 1867, Chap. 87; 1893, Chap. 13; 1894, Chap. 56; Acts 1894 366, 387 and 492.]

COMMISSIONERS		
Alexander S. Wheeler, } Without Compensation.		
William C. Williamson, }		
Abner C. Goodell, Jr., Salary,		
Amount carried forward,		

LICATION OF PROVINCE LAWS — *Concluded.*

brought forward, . . .	. . .	$2,000 00
CLERKS.		
. Connolly, Services, . . .	$1,200 00	
t, Services, ...	900 00	
ithworth, Services, . . .	900 00	
ayer, Services, ...	720 00	
Vatkins, Services, ...	608 00	
h, Services, ...	276 78	
		4,604 78
EXPENSES.		
Sanisbury, Searches of British	$97 80	
ooms, ...	8 20	
, etc., ...	27 80	
s, Radiator, etc., ...	14 50	
. . . . .	11 83	
. . . . .	8 50	
Service, ...	22 00	
nvelopes, ...	71 81	
. . . . .	38 25	
. . . . .	28 07	
bor upon 850 pp. Province Laws, d 8, etc., ...	3,000 00	
d Copies of Records, . . .	582 25	
nd Office Supplies, . . .	36 77	
dentals, ...	37 02	
Expenses, ...	117 81	
nd Telegrams, ...	16 00	
. . . . .	5 15	
ades, etc., ...	9 67	
		4,133 43
Expenses Commissioners to Com- the Preparation and Publication e Province Laws, 1894, . .		$10,738 21

DETAILS No. 195.

: BOARD OF ARBITRATION AND CONCILIATION.

[p. 263; 1887, Chap. 269; 1888, Chap. 261; 1890, Chap. 385; 1892, Chap. 382; 1894, Chaps. 3 and 9.]

Walcott, Chairman, —			
. . . . .	$2,000 00		
es, ...	237 84		
		$2,237 84	
Barry, —			
. . . . .	$2,000 00		
es, ...	242 92		
		2,242 92	
l carried forward, . . .		$4,480 76	

STATEMENT VII. **Revenue Expenses.** DETA

STATE BOARD OF ARBITRATION AND CONCILIATION—C

Amount brought forward,		$4,480 76	
Richard E. Warner,—			
Salary,	$2,000 00		
Expenses,	328 71		
		2,328 71	$6
CLERK.			
Bernard F. Supple, Salary,			1
EXPERTS.			
John H. Murray, Services and Expenses,		$412 24	
Frank H. Chamberlain, Services and Expenses,		326 96	
Wm. J. Burke, Services and Expenses,		318 31	
C. H. Tilton, Services and Expenses,		249 68	
Geo. A. Fuller, Services and Expenses,		134 85	
John Webber, Services and Expenses,		113 28	
Edwin S. Eaton, Services and Expenses,		108 60	
Donald B. Kingsbury, Services and Expenses,		105 77	
A. M. Page, Services and Expenses,		104 17	
Bernard P. Dorsey, Services and Expenses,		102 45	
George O. Cole, Services and Expenses,		81 00	
Charles E. Smith, Services and Expenses,		48 21	
John P. Clark, Services and Expenses,		42 21	
C. H. Tucker, Services and Expenses,		7 00	
Harry H. Pray, Services and Expenses,		7 00	
EXPENSES.			
Directories,		$13 00	
Newspapers, etc,		14 00	
Pathfinder,		5 00	
Printing,		161 33	
Press Clippings,		10 00	
Stationery and Office Supplies,		40 61	
Stenography and Typewriting,		259 01	
Sundry Incidentals,		2 00	
Telephone and Telegrams,		191 50	
Typewriter Supplies,		5 50	
Total Expenses of Board of Arbitration, etc., 1894,			$1

DETAILS No. 196.

ASSAYER AND INSPECTOR OF LIQUORS.

[Pub. Stat., Chap. 100, Sect. 29; Acts 1885, Chap. 224; 1887; Chap. 232; 1894, C

Stephen P. Sharples, Salary,		$

DETAILS No. 197.

INSPECTORS OF GAS METERS.

[Pub. Stat., Chap. 61; Acts 1894, Chaps. 3 and 9.]

INSPECTOR.			
Jenkins, —			
, ...	$2,000 00		
ses, ...	347 94		
		$2,347 94	
ASSISTANT INSPECTOR.			
S. James, —			
, ...	$1,200 00		
ses, ...	238 94		
		1,438 94	
			$3,786 88
EXPENSES.			
and Repairs, ...		$274 25	
. . . . .		7 53	
e, ...		2 86	
. . . . .		2 00	
cidentals, ...		2 40	
			289 04
Expenses of Inspectors of Gas ers, 1894, ...		. . .	$4,075 92

DETAILS No. 198.

SSION ON TOPOGRAPHICAL SURVEY AND MAP OF MASSACHUSETTS.

Chap. 72; 1885, Chap. 29; 1892, Chap. 12; 1894, Chap. 18; Acts 1888, Chap. 336; 1894, Chaps. 4, 121, 478 and 546.]

COMMISSIONERS.			
Whiting, Chairman, without Com- n.			
ses, ...		. . .	$560 45
L. Shaler, without Compensation.			
Fitzgerald, without Compensation.			
ING BOUNDARY LINES OF CITIES TOWNS BY TRIANGULATION.			
Orden, Expenses, ...		$394 53	
e, Services and Expenses, . .		1,548 00	
Tolley, Services and Expenses, .		1,543 50	
Hawley, Services and Expenses,		1,418 53	
ndell, Services and Expenses, .		986 00	
nts carried forward, ...		$5,890 56	$560 45

STATEMENT VII. **Revenue Expenses.** DE

COMMISSION ON TOPOGRAPHICAL SURVEY — *Conc*

Amounts brought forward,	$5,890 56	
F. E. Bowman, Services and Expenses,	720 00	
E. G. Hunt, Services and Expenses,	565 78	
W. D. Adlington, Services,	412 48	
Alfred W. Trefry,	380 48	
Seth M. Van Loan, Services and Expenses,	361 97	
Augustus L. Wakefield, Services and Expenses,	352 33	
F. E. Tibbetts, Services and Expenses,	264 58	
John T. McClintock, Services and Expenses,	60 00	
O. W. Peabody, Services and Expenses,	30 00	
C. R. Landers, Services and Expenses,	3 00	
Cloth for Signals,	46 03	
Directory,	5 50	
Document Box,	7 50	
Expressage, Freight, etc.,	74 08	
Field Glasses, etc.,	4 75	
Furniture,	47 87	
Hardware, Tools, etc.,	87 94	
Horse Hire, etc.,	865 25	
Labor,	75 70	
Lumber for Signals,	87 63	
Observation Tent,	10 00	
Printing,	99 49	
Stationery and Office Supplies,	134 46	
Storage,	8 00	
Sundry Incidentals,	61 89	
Surveying Instruments and Repairs,	71 73	
Telephone and Telegrams,	3 31	
Travelling Expenses,	520 62	
Wire for Signals,	39 72	
Total Expenses of Commissioners on Topographical Survey, 1894,	. . .	$

DETAILS No. 199.

PRINTING ATLAS MAPS OF MASSACHUSETTS.

[Res. 1891, Chaps. 42 and 95; 1894, Chap. 18; Acts 1894, Chap. 121.]

E. M. Peirce, Services,	$780 00	
Expressage,	6 30	
Postage,	40 20	
Printing,	6 93	
Sundry Incidentals,	10 05	
Telegrams,	3 27	
Travelling Expenses,	1 55	

DETAILS No. 200.

MANAGERS AT WORLD'S COLUMBIAN EXPOSITION.

[Chap. 98; 1892, Chaps. 63 and 97; 1893, Chap. 39; Acts 1893, Chap. 187.]

BOARD OF MANAGERS.			
Walker, Chairman, without com-			
.			
wes, without compensation.			
ing Expenses, ...		$15 00	
mer, without compensation.			
nett, without compensation.			
SECRETARY.			
Hovey, Salary, . .	$833 33		
es, ...	569 00		
nsation while preparing			
rt of the Commission, .	1,500 00		
		2,902 33	
.			$2,917 33
EOUS EXPENSES OF THE BOARD.			
Textile Fabrics, ...		$50 00	
re, ...		27 50	
ffices, Carpets, etc., ...		76 65	
. . . . .		2 49	
, Freight, etc., ...		55 55	
. . . . .		15 15	
. . . . .		52 90	
d Binding (2,500 copies of Re-			
. . . . .		2,054 30	
ce, ...		350 00	
Furniture, etc. (Damaged), . .		65 95	
er's Services, ...		150 00	
. . . . .		164 97	
dentals, ...		6 85	
and Telegrams, ...		96	
Supplies, ...		2 00	
er, Services, ...		50 00	
y, Services, ...		50 00	
ipe, Services, ...		50 00	
			3,225 27
ART EXHIBIT.			
ck, Services, ...		$65 00	
. . . . .		510 77	
essage, Freight, etc., ...		796 20	
			1,371 97
EDUCATIONAL EXHIBIT.			
Gay, Services, ...		$50 00	
essage, Freight, etc., ...		118 80	
			168 80
THNOLOGICAL EXHIBIT.			
Mead, for Special Article on the			
. . . . .		. . .	50 00
t carried forward, ...		. . .	$7,733 37

STATEMENT VII. **Revenue Expenses.** DET

BOARD OF MANAGERS AT WORLD'S COLUMBIAN EXP
— *Concluded.*

Amount brought forward, ...		. . .
MINERALOGICAL EXHIBIT.		
George E. Ladd, Services, ...		$13 57
H. A. Weeks, for Minerals Lost, loaned for Exhibition, ...		10 00
Freight, ...		6 74
MAINTENANCE OF STATE BUILDING.		
Electric Lighting, ...		$76 50
Labor, ...		8 81
Photographs, ...		186 90
Sundry Incidentals, ...		13 00
Water Rates, ...		39 84
Total Expenses of Board of Managers at World's Columbian Exposition, 1894, .		. . .
RECAPITULATION.		
Expenditures, 1891,—		
Travelling Expenses of the Board,	$179 91	
Salary and Travelling Expenses of Secretary, ...	2,723 70	
Contingent Expenses, ...	1,640 80	
		$4,544 41
Expenditures, 1892,—		
Travelling Expenses of the Board,	$442 50	
Salary and Travelling Expenses of Secretary, ...	6,322 52	
Construction of State Building,	33,500 00	
Contingent, ...	7,643 92	
		47,908 94
Expenditures, 1893,—		
Travelling Expenses of Board, .	$1,314 53	
Salary and Travelling Expenses of Secretary, ...	6,834 65	
Construction of State Building,	12,989 83	
Maintenance of State Building,	17,429 72	
Expense of Various Exhibits,	36,087 39	
Contingent Expenses, ...	3,266 57	
		77,922 69
Expenditures, 1894,—		
Travelling Expenses of Board, .	$15 00	
Salary, Travelling Expenses, etc., of Secretary, ...	2,902 33	
Miscellaneous Expenses, . . .	3,225 27	
Closing Expenses of Various Exhibits, ...	1,621 08	
Closing Expenses Maintenance of State Building, ...	325 05	
		8,088 73
		$138,464 77

DETAILS No. 201.

IMPROVEMENT OF CHARLES RIVER.

TAN PARK COMMISSIONERS AND STATE BOARD OF HEALTH, SITTING AS A JOINT BOARD.

[Acts 1893, Chaps. 475 and 408; 1894, Chaps. 529 and 546.]

EXPENSES.		
s, Services,	$600 00	
own, Jr., Services,	330 00	
ett, Services,	328 50	
nough, Services,	325 00	
x, Services,	84 00	
ke, Services,	70 00	
nning, Services,	63 33	
aterial, etc.,	11 55	
,	50	
	1 80	
Diagrams, etc.,	3 75	
s, Blue Prints, etc.,	90 87	
Information concerning Alster nburg, Germany,	200 00	
Expenses,	17 99	
Iunter, Engineering Services,	21 45	
lmsted and Eliot, Services Prepar- hes, Plans, etc.,	734 12	
		$2,882 86

DETAILS No. 202.

IISSIONERS ON INLAND FISHERIES AND GAME.

Chap. 16, Sect. 48, and Chap. 91, Sect. 2; Res. 1893, Chap. 78; 1894, Chap. 68; 4, Chap. 212; 1885, Chap. 256; 1889, Chap. 109; 1894, Chaps. 46 and 348.]

OMMISSIONERS.			
ett, —			
nsation,	$1,800 00		
ses,	183 14		
		$1,983 14	
oung, —			
nsation,	$465 00		
ses,	362 30		
		827 30	
uffington, — from Feb-			
nsation,	$105 00		
ses,	43 90		
		148 90	
Lathrop, — to January 31,			
nsation,	$90 00		
ses,	59 90		
		149 90	
			$3,109 24
t carried forward,			$3,109 24

STATEMENT VII. **Revenue Expenses.** DE

COMMISSIONERS ON INLAND FISHERIES AND GAME—

Amount brought forward,		
GENERAL EXPENSES.		
Expenses Steamer "Ocean Gem,"—		
F. L. Eldridge, Mate,	$447 50	
Andrew Olsen, Steward,	266 66	
Peter Nelsen, Seaman,	154 00	
Hans Henriksen, Seaman,	154 00	
Frank Weeks, Engineer,	487 99	
Kimball E. Hatch, Fireman,	230 67	
Board of Crew,	37 50	
Cabin Furnishings, etc.,	44 01	
Care of Steamer when laid up,	20 00	
Cleaning Boiler,	5 00	
Coal,	375 69	
Engine Supplies,	127 76	
Expressage, Teaming, etc,	14 25	
Force Pump and Hose,	69 75	
Galley Furnishings,	6 09	
Hardware, Tools, etc.,	29 19	
Ice,	7 25	
Lamps, Lanterns and Supplies,	6 17	
Laundry,	45 52	
Paints, Oils, etc.,	58 98	
Plumbing,	5 20	
Repairs,	94 47	
Rope,	6 33	
Ship Chandlery,	76 67	
Steam Pipe and Fittings,	44 98	
Storage of Boat, etc.,	4 00	
Stores and Provisions,	771 15	
Sundry Incidentals,	34 77	
Telegrams,	1 55	
Tow Bill, Wharfage, etc,	52 00	
Watchman,	30 00	
Water,	98 25	
		$3,807 35
Police,—		
William H. Proctor, Travelling Expenses,		347 11
Joint Hatchery at Plymouth,—		
D. H McLinn, Superintendent,	$350 00	
M. A. Hodge, Executrix of the Estate of E. B. Hodge for services,	5 22	
Boat Hire,	3 00	
Brook Trout,	23 55	
Expressage and Teaming,	6 50	
Fish Meat,	62 26	
Hardware, Tools, etc.,	15 41	
Horse Hire,	29 00	
Labor,	44 05	
Amounts carried forward,	$538 99	$4,154 46

IONERS ON INLAND FISHERIES AND GAME — *Cont'd.*

nts brought forward,	$538 99	$4,154 46	$3,109 24
	20 03		
	1 40		
ring,	10 00		
	75		
r, Paint, etc.,	4 05		
ing,	3 75		
		578 97	
y at Sutton, —			
aurence, Superintendent,			
	$900 00		
Wood,	23 39		
e and Teaming,	34 24		
	61 51		
d,	1 18		
	4 00		
, Tools, etc.,	21 76		
orse,	15 25		
	9 25		
	199 45		
	1 30		
	4 44		
s, etc.,	8 88		
s, etc.,	52 85		
d Stationery,	2 25		
	3 90		
e, etc.,	5 17		
cidentals,	9 99		
Expenses,	14 36		
ch,	50 00		
ing,	69 49		
		1,492 66	
y at Winchester, —			
	$8 10		
e, etc.,	28 59		
	49 00		
tc.,	49 57		
sh Hatchway Privilege,	50 00		
Vay,	16 66		
s,	83		
		202 75	
t Wilkinsonville, —			
ister, Contract,	$550 00		
ister, Labor and Material,	592 73		
e,	7 23		
ge,	3 57		
d,	2 75		
,	2 46		
orse,	9 25		
nts carried forward,	$1,167 99	$6,428 84	$3,109 24

STATEMENT VII. **Revenue Expenses.** DET

COMMISSIONERS ON INLAND FISHERIES AND GAME — (

Amounts brought forward,	$1,167 99	$6,428 84	
Hydraulic Ram and Plumbing for same,	59 30		
Labor,	88 25		
Land,	300 00		
Lumber and Labor,	163 20		
Paints, Oils, etc.,	20 31		
Plumbing,	8 99		
Steam Pipe and Fittings,	122 11		
Sundry Incidentals,	6 70		
Surveying, Plans, etc.,	17 50		
Wall paper and hanging same,	64 01		
		2,018 36	
Aviary for Mongolian pheasants, — Lumber, etc.,		71 68	
MISCELLANEOUS EXPENSES.			
J. W. Delano, Services,	$1,063 64		
B. P. Chadwick, Services,	851 85		
S. B. Rich, Services,	266 20		
James Anderson, Services,	112 50		
E. F. Brackett, Services,	100 00		
Thomas A. Dexter, Services,	96 00		
J. A. Burgess, Services,	17 50		
Chester B. Hayden, Services,	5 00		
W. H. Means, Services in connection with Carp Pond,	156 00		
Thomas S. Homes, care of Lawrence Fishway,	70 00		
F. May, care of Lowell Fishway,	70 00		
Dinners,	18 00		
Postage,	18 00		
Printing,	247 78		
Repairs to Fishway Alarm,	10 00		
Repairs to Fishway, Lawrence,	29 07		
Trout Eggs,	200 00		
		3,331 54	
Repairs to Steamer "Ocean Gem", —			
Caulking and Stock,	$387 22		
Marine Railway,	41 93		
Painting and Stock,	109 25		
Survey and Inspection,	21 25		
		559 65	
Total Expenses of Commissioners of Inland Fisheries and Game, 1894,			$1

DETAILS No. 203.

MISSIONERS ON NAUTICAL TRAINING SCHOOL.

[Acts 1891, Chap. 402; 1893, Chap. 124; 1894, Chap. 82.]

COMMISSIONERS.			
I. Lincoln, Chairman, . . .			
oley, Chairman to July 1, . .			
TERM EXPIRED.			
. Fitz, Resigned May 9, . .		Without Compensation.	
pe Hill, Vice Fitz, Resigned 2, ...			
oss, Vice Hill, August 21, . .			
ffe (Rear Admiral U. S. N., Re- Vice Soley, resigned August 2, .			
Belknap (Rear Admiral U. S. N.,), Vice Fyffe, November 3, .			
: EXPENSES OF THE BOARD.			
IcClellan, Secretary, to	$937 50		
e Hill, Secretary from	833 33		
Gleason, Clerk to July	583 33		
vit, Clerk to July 31, .	291 66		
ick, Clerk from Sep-	199 99		
Moreland, Clerk one	41 66	$2,887 47	
eous Expenses, —			
. . . . .	$107 44		
Photographs, etc., .	38 35		
Cleaning same, . .	100 62		
re, ...	16 25		
hting, ...	8 87		
Safe, ...	75 00		
. . . . .	99 30		
. . . . .	11 70		
ablets, etc., ...	6 72		
niture, ...	8 00		
. . . . .	166 65		
. . . . .	201 04		
ce, ...	541 78		
nd Office Supplies, .	172 86		
dentals, ...	27 92		
nd Telegrams, . .	171 11		
Expenses, ...	119 55		
Supplies, ...	1 25		
		1,874 41	
carried forward, . . .			$4,761 88

isk denotes the membership of the Commission as now constituted.

STATEMENT VII. **Revenue Expenses.** DE

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL—

Amount brought forward, . . .		. . .
CURRENT EXPENSES.		
Pay Roll of Superintendent, Instructors, Officers and Crew of the School Ship U. S. S. "Enterprise."		
John F. Merry, Lieutenant Commander, U. S. N., Superintendent,	$1,999 96	
Instructors.—		
C. A. Foster, Lieutenant, U. S. N., .	1,300 01	
A. P. Osborn, Lieutenant, U. S. N., .	599 99	
F. R. Brainard, Lieutenant, U. S. N.,	539 72	
W. G. Miller, Ensign, U. S. N., .	999 98	
C. R. Salisbury, Passed Assistant Engineer, U. S. N., . . .	999 98	
J. W. Baker, Passed Assistant Surgeon, U. S. N., ...	999 98	
C. D. Foss, ...	370 00	
C. Reid, ...	200 00	
J. G. Robinson, Chaplain, . .	256 00	
		$8,265 62
Warrant Officers, etc.,—		
J. E. Larkin, Clerk and Yeoman, .	$752 50	
A. E. King, Clerk and Yeoman, .	102 50	
O. E. Andrews, Master-at-Arms, .	600 00	
J. F. Morey, Blacksmith, . .	600 00	
F. J. White, Boiler Maker, . .	600 00	
C. J. Abbott, Electrician, . .	600 00	
Wm. H. Hawthorne, Machinist, .	572 00	
A. Kvan, Carpenter, . . .	480 00	
H. Burig, Sailmaker, . . .	428 90	
Alex. Dennett, Assistant Engineer,	75 00	
		4,810 90
Crew,—		
Mates, ...	$921 33	
Seamen, 1st Class, ...	1,440 55	
Seamen, 2d Class, ...	187 33	
Lamp Trimmers, ...	225 00	
Firemen, ...	252 00	
Water Tenders, ...	776 67	
Cabin Attendant, ...	176 00	
Officers' Attendants, ...	596 67	
Officers' Cook, ...	465 00	
Officers' Steward, ...	600 00	
Messmen, ...	1,592 44	
Ship's Cooks, ...	622 66	
Ship's Steward, ...	603 34	
Nurse, ...	240 00	
Buglers, ...	100 00	
Quarter Gunner, ...	228 67	
Cadet Firemen, ...	101 34	
Cadets, ...	51 00	
		9,180 00
Amounts carried forward, . . .		$22,256 52

IONERS ON NAUTICAL TRAINING SCHOOL — *Cont'd.*

nts brought forward,		$22,256 52	$4,761 88
ns, —			
wders, etc.,	$79 34		
	58 45		
ckers, etc.,	1,453 99		
eese, etc.,	1,504 82		
oods,	23 60		
	570 12		
h, Farina, etc.,	3 78		
Cocoanut,	23 70		
	313 68		
	738 22		
l, etc.,	136 96		
nned and Fresh,	958 65		
undries,	13 49		
	21 83		
, Sherbet, etc.,	37 50		
	68 28		
	15 75		
nned and Fresh,	5,082 08		
ned and Fresh,	660 68		
	127 66		
	204 08		
uces, etc.,	84 94		
	370 17		
Jams, etc.,	35 82		
y, etc.,	106 44		
	26 60		
	4 58		
	207 90		
nned,	55 90		
sences, etc.,	64 45		
	555 53		
	8 91		
tc.,	3 38		
	241 88		
, Canned and Fresh,	1,366 71		
	34 32		
	46 19		
	11 02		
		15,321 40	
res, etc., —			
Table Linen, etc.,	$153 50		
rooms, etc.,	39 60		
ack, etc.,	143 59		
Tools and Supplies,	4 93		
ime, etc.,	6 50		
	2,229 99		
eathing,	145 68		
oth,	36 25		
pplies,	254 72		
nts carried forward,	$3,014 76	$37,577 92	$4,761 88

STATEMENT VII. **Revenue Expenses.** DET

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL—

Amounts brought forward,	$3,014 76	$37,577 92
Flags, Ensigns, etc.,	73 89	
Galley Furnishings,	13 57	
Glass,	77 75	
Hand Leads,	8 37	
Hand Pump,	4 50	
Hardware, etc.,	181 97	
Holy Stones,	11 00	
Hose and Fittings,	133 10	
Iron, Steel, etc.,	155 37	
Lamps, Lanterns and Supplies,	83 75	
Lumber,	182 94	
Medicines,	57 35	
Oars, Rowlocks, etc.,	18 15	
Oil, Lubricating,	477 54	
Paints, Oils, etc.,	627 07	
Pipe Covering Supplies,	10 26	
Plumbing Supplies,	219 20	
Pump Leather,	5 00	
Riggers' and Sailmakers' Tools and Supplies,	60 14	
Rope, Marline, etc.,	222 93	
Roofing Material,	70 10	
Sal Soda,	5 57	
Stationery,	159 45	
Steam Pipe and Fittings,	110 03	
Sundry Incidentals,	15 34	
Working Suits,	62 50	
		6,061 60
MISCELLANEOUS EXPENDITURES.		
Automatic Whistle,	$500 00	
Boat Hire,	9 98	
Bonds given as Premiums for Scholarships,	455 00	
Boxing Gloves,	11 00	
Carpenter Work,	34 78	
Carpets, Mats, etc.,	172 33	
Carriage Hire,	10 97	
Collation,	259 00	
Cooking Apparatus,	633 49	
Copper Work,	52 75	
Crockery and Glassware,	68 43	
Dockage, etc.,	963 33	
Docking and Undocking,	254 15	
Drawing Instruments and Materials,	183 00	
Electric Engine, Dynamos, etc.,	2,450 00	
Electrical Lighting and Supplies,	1,373 44	
Exchange,	16 11	
Amounts carried forward,	$7,447 76	$43,639 52

IONERS ON NAUTICAL TRAINING SCHOOL — *Concl'd.*

nts brought forward,	$7,447 76	$43,639 52	$4,761 88
n account of Cadet Stone,			
Marine Hospital, Lisbon,	159 09		
e, Freight and Trucking,	66 28		
. . . . .	15 25		
. . . . .	88 80		
. . . . .	49 40		
Vork, ...	51 77		
. . . . .	8 50		
nstruments, Instruction,			
. . . . .	211 12		
Books, Instruments, etc., .	326 16		
rs, etc., ...	8 00		
. . . . .	95 65		
ames, ...	22 50		
. . . . .	150 61		
hs, ...	6 00		
. . . . .	58 24		
. . . . .	110 00		
oks, ...	25 25		
Mast, ...	162 75		
Steam Launch, . .	93 50		
Equipments, . . .	539 50		
al, ...	49 50		
Deck House, etc., . .	100 00		
e of Ward Room Servants,	125 00		
cidentals, . . .	26 26		
, Cables, etc., . . .	48 38		
lls, ...	20 00		
ation, ...	15 00		
ano, ...	3 00		
ler, etc., ...	170 50		
es, ...	11 04		
		10,264 81	
			53,904 33
Expenses of Commissioners on tical Training School, 1894, . .		. . .	$58,666 21

DETAILS No. 204.

IONERS FOR THE PROMOTION OF UNIFORMITY OF LEGISLATION IN THE UNITED STATES.

[Acts 1891, Chap. 405; 1893, Chaps. 311 and 480.]

COMMISSIONERS.		
I. Bennett, Chairman, without com- n.		
xpenses.		

STATEMENT VII. **Revenue Expenses.** DET.

LEGISLATION IN THE UNITED STATES — *Conclud*

Frederick J. Stimson, Secretary, without compensation.		
Expenses,	$82 55	
Leonard A. Jones, without compensation.		
Expenses,	35 24	
EXPENSES.		
L. A. Dwyer, Stenographer,	$200 00	
Newspaper Clippings,	12 00	
Postage,	2 00	
Stationery,	40	
Total Expenses of Commissioners for the Promotion of Uniformity of Legislation in the United States, 1894,		

DETAILS No. 205.

BOARD OF REGISTRATION IN PHARMACY.

[Acts 1885; Chap. 313; 1893, Chaps. 227 and 472; 1894, Chaps. 6, 435 and 5

Expenses of Commission paid from Fees: —			
COMMISSIONERS.			
Henry M. Whitney, President, —			
Services,	$135 00		
Expenses,	74 50	$209 50	
Freeman H. Butler, Secretary, —			
Services,	$285 00		
Expenses,	146 20	431 20	
John A. Rice, —			
Services,	$90 00		
Expenses,	106 32	196 32	
Amos K. Tilden, —			
Services,	$75 00		
Expenses,	8 10	83 10	
John Larrabee, —			
Services,	$70 00		
Expenses,	9 99	79 99	
EXPENSES.			
Postage,		$25 00	
Printing,		65 70	
Amount carried forward,			

D OF REGISTRATION IN PHARMACY — *Concluded.*

nt brought forward, ...	. . . .	$1,090 81
ations for the Better Enforcement Law, —		
Whitney, Services and Expenses, .	$931 56	
Harris, Services and Expenses, .	569 87	
I. Butler, Services and Expenses, .	152 96	
Learned, Services and Expenses, .	142 90	
Filden, Services and Expenses, .	31 25	
abee, Services and Expenses, .	20 18	
ice, Services and Expenses, . .	17 22	
		1,865 94
Certificates to Druggists and Apoth- s for License to Sell Intoxicating rs, —		
Whitney, Services and Expenses, .	$549 82	
Harris, Services and Expenses, .	430 00	
H. Butler, Services and Expenses, .	113 60	
Vose, Services and Expenses, .	97 88	
Filden, Services and Expenses, .	38 75	
abee, Services and Expenses, . .	32 51	
ice, Services and Expenses, . .	14 50	
C. Butler, Services, ...	10 00	
ervices, ...	29 20	
. . . . .	26 00	
. . . . .	91 54	
, ...	108 63	
		1,542 43
Expenses of Board of Registration Pharmacy, 1894, ...	. . .	$4,499 18

. . . .

DETAILS No. 206.

COMMISSIONERS OF WRECKS.

[Acts 1883, Chap. 260; 1887, Chap. 98; 1894, Chap. 6]

af, Contract for Removing Wreck oner "A. Baker,"	$195 00	
ng Sale of Wreck at Hull, . .	6 00	
Expenses of Commissioners of ecks, 1894, ...	. . .	$201 00

DETAILS No. 207.

CATTLE COMMISSIONERS.

[Acts 1894, Chaps. 8, 491 and 546.]

COMMISSIONERS.		
Frederick H. Osgood, Chairman from October 2,—		
Services,	$185 00	
Expenses,	76 79	
		$261 79
Levi Stockbridge, Chairman to October 1,—		
Services,	$755 00	
Expenses,	573 07	
		1,328 07
Maurice O'Connell,—		
Services,	$1,275 00	
Expenses,	1,526 27	
		2,801 27
Charles P. Lyman,—		
Services,	$1,307 50	
Expenses,	378 96	
		1,686 46
Leander F. Herrick,—		
Services,	$655 00	
Expenses,	421 85	
		1,076 85
Charles A. Dennen,—		
Services,	$120 00	
Expenses,	102 36	
		222 36
CLERK.		
E. E. Wood,		. . .
EXPENSES.		
Johnson and Underwood, Attorneys, Professional Services,		$2,198 89
Apparatus,		783 20
Brands,		11 00
Care of Cattle,		255 80
Carpenter Work,		16 56
Cleaning Office,		13 50
Coal,		20 75
Damages and Compensation for Cattle killed by order of the Commissioners (diseased),		13,044 06
Damages and Compensation for Cattle Killed by order of the Commissioners and found not diseased,		1,066 90
Desk, etc.,		78 63
Expressage,		8 60
Gas Fixtures,		12 15
Amounts carried forward,		$17,510 04

CATTLE COMMISSIONERS — *Concluded.*

nts brought forward, ...	$17,510 04	$7,876 80
(Worcester), ...	30 00	
n of Cattle, ...	25 00	
Services and Expenses, . .	5,872 28	
. . . . .	36 00	
d Burying Horses and Cattle, .	1,191 72	
Supplies, ...	7 15	
c Examinations, ...	75 00	
. . . . .	5 00	
. . . . .	16 90	
pings, ...	25 08	
. . . . .	822 39	
fice, ...	216 67	
ypewriter, ...	18 75	
. . . . .	6 00	
and Office Supplies, . . .	34 84	
ner's Services, ...	254 42	
phthol, ...	40 00	
cidentals, ...	57 08	
nstruments, ...	214 25	
and Telegrams, ...	43 40	
ters (Clinical), ...	133 01	
Expenses, ...	88 70	
, ...	7 25	
r and Supplies, ...	100 00	
Surgeon's Services, . . .	99 79	
hades, ...	5 50	
		26,936 22
Expenses of Cattle Commissioners,		
, ...	. . .	$34,813 02

DETAILS No. 208.

SIONERS TO IMPROVE THE HIGHWAYS OF THE COMMONWEALTH.*

1892, Chaps. 338 and 439; 1893, Chap. 476; 1894, chaps. 3, 4, 9 and 497.]

COMMISSIONERS.		
Perkins, Chairman, Compensation,	$1,000 00	
S. Shaler, Compensation, . .	1,000 00	
McClintock, Compensation, .	1,000 00	
		$3,000 00
RENT.		
fice No. 15 Court Square, . .	. . .	500 00
CLERK.		
Fletcher, ...	. . .	499 98
nt carried forward, ...	. . .	$3,999 98

* For other expenses see details 408.

STATEMENT VII. **Revenue Expenses.** DET

COMMISSIONERS TO IMPROVE THE HIGHWAYS — *Con*

Amount brought forward,	. . .	. . .
EXPENSES.		
Logan Waller Page, Geologist, Services,	$399 99	
Charles Mills, Engineering Services,	75 00	
W. L. Dickinson, Services,	30 00	
Advertising,	20 50	
Bottles, Jars, etc.,	8 10	
Clerical Assistance,	18 00	
Drawing Material, etc.,	35 79	
Electric Lighting,	14 90	
Gas,	2 20	
Gravel Screen and Box,	13 00	
Index Cards, etc.,	2 25	
Janitor,	51 00	
Maps,	6 00	
Paper and Envelopes,	1 50	
Photographic Supplies, etc.,	41 34	
Planimeter,	32 00	
Postage,	23 35	
Printing and Binding,	49 01	
Record Books,	4 90	
Stationery and Office Supplies,	15 25	
Sundry Incidentals,	9 00	
Telegrams, Telephone, etc.,	101 60	
Towel Supply,	3 00	
Travelling Expenses,	847 62	
Typewriting, etc.,	93 31	
Typewriter Supplies,	5 40	
Wrapping Paper, Twine, etc.,	4 68	
Total Expenses of Commissioners to Improve the Highways of the Commonwealth, paid from Revenue, 1894,	. . .	

DETAILS No. 209.

METROPOLITAN PARK COMMISSIONERS.*

[Acts 1892, Chaps. 342 and 439; 1893, Chaps. 407 and 480; 1894, Chap. 4

COMMISSIONERS.		
Charles Francis Adams, Chairman,	Without Compensation.	
Philip A. Chase,		
William B de las Casas,		
Abraham L. Richards,		
William L. Chase,		

* For other expenses see detail 404.

COPOLITAN PARK COMMISSIONERS — *Continued.*

es for the Care and Maintenance lowing Reservations, —		
BEAVER BROOK.		
er, Superintendent,	$268 29	
Police,	8 65	
ing,	1 50	
aterial, Tools, etc.,	7 70	
	4 00	
	7 00	
Ladders,	25 00	
	3 40	
Tools, etc.,	228 74	
able Supplies, etc.,	13 50	
etc.,	117 51	
ams,	17 50	
	16 60	
s and Stand,	17 40	
	15 83	
s, Signs, etc.,	36 00	
	6 00	
, etc.,	2 29	
n,	3 65	
Furnace,	16 96	
ravel,	2 00	
rses,	6 00	
	29 50	
and Office Supplies,	9 00	
identals,	3 00	
	8 35	
		$875 37
BLUE HILLS.		
son, Chief of Police,	$69 00	
n, Building Tool House,	330 00	
Police,	26 25	
orse,	81 00	
	1 75	
	8 63	
	30 00	
	21 50	
etc.,	100 54	
e,	40 75	
Ladders,	16 00	
Office,	254 00	
	7 50	
eens,	22 50	
and Twisters,	25 86	
Tools, etc.,	1,049 48	
table Supplies, etc.,	142 13	
l Board of same,	550 12	
	3 42	
nts carried forward,	$2,780 43	$875 37

STATEMENT VII. **Revenue Expenses.** DET

METROPOLITAN PARK COMMISSIONERS — *Contin*

Amounts brought forward,	$2,780 43	$875 37
Iron Fence,	12 18	
Labor,	28 66	
Lamps, Lanterns, etc.,	18 50	
Leather Bag,	5 00	
Lumber.	63 43	
Paints, Oils, etc.,	149 91	
Park Signs,	301 21	
Park Wagons and Repairs,	225 40	
Police Department Pay Roll,	4,670 01	
Pump and Fittings,	40 29	
Oats, Corn, etc.,	98 39	
Oil, Illuminating,	40 98	
Repairs to Stable,	360 82	
Sentry Boxes,	100 00	
Sharpening Picks, Drills, etc.,	124 85	
Shoeing Horses,	35 90	
Stationery and Office Supplies,	76 97	
Stove and Repairs,	34 77	
Surveying, etc.,	282 00	
Tin Cans,	20 00	
Use of Teams,	326 50	
Window Shades,	3 75	
		9,799 95
MIDDLESEX FELLS.		
Badges for Police,	$26 25	
Bellows,	7 50	
Board of Horse,	168 07	
Brooms,	6 00	
Canal Barrows,	6 00	
Car Fares.	6 23	
Carriage Hire,	87 30	
Cement,	1 75	
Coal,	11 90	
Dynamite, Blasting Tools, etc.,	229 92	
Expressage,	30	
Extension Ladders,	14 25	
Hand Cuffs, Twisters, etc.,	25 86	
Hardware, Tools, etc.,	690 61	
Harness, Stable Supplies, etc.,	49 28	
Hire of Steam Drill,	130 50	
Hire of Teams and Man,	531 54	
Horse,	120 00	
Labor,	314 28	
Lamps, Lanterns, etc.,	14 00	
Leather Bag,	5 00	
Lumber,	197 67	
Oil, Illuminating,	37 99	
Pails,	6 30	
Paints, Oils, etc.,	92 80	
Amounts carried forward,	$2,781 30	$10,675 32

ROPOLITAN PARK COMMISSIONERS — *Continued.*

nts brought forward,	$2,781 30	$10,675 32
s,	341 51	
ons,	150 00	
artment Pay Roll,	3,222 60	
loth Posters,	42 62	
	24 00	
Engine,	8 50	
ks, etc.,	19 30	
orses,	11 50	
Letter Press,	10 00	
and Office Supplies,	56 20	
Repairs,	34 54	
cidentals,	11 91	
	20 01	
ggy and Harness,	155 57	
ler,	2 25	
		6,891 81
STONY BROOK.		
Police,	$5 00	
	7 18	
Horse,	18 75	
Blasting Tools, etc.,	29 90	
and Twisters,	12 97	
Tools, etc.,	280 93	
nterns, etc.,	14 00	
	2 22	
s, etc.,	60 00	
artment Pay Rolls,	644 25	
	24 00	
	34 47	
and Office Supplies,	72 42	
Repairs,	66 50	
cidentals,	15 35	
	33 50	
	20 00	
s,	64 00	
Olmsted and Eliot, Ser-	506 41	
		1,911 85
GENERAL EXPENSE.		
Rackeman, Superintend-	$1,566 64	
Olmsted and Eliot, Ser-	160 04	
	40 00	
ighting, Engineer Dept.,	40 28	
rse and Carriage,	54 00	
ds, Cabinet, etc.,	18 20	
fice, Engineer Dept.,	45 82	
	33 36	
nts carried forward,	$1,958 34	$19,478 98

STATEMENT VII. **Revenue Expenses.** DETAILS 210

METROPOLITAN PARK COMMISSIONERS — *Conclu*

Amounts brought forward,	$1,958 34	$19,478 98	
Stenographic Reports,	217 00		
Sundry Incidentals,	10 00		
Travelling Expenses,	25 25		
		2,210 59	
Total Expenses of Metropolitan Park Commission, paid from Revenue, 1894,			$2

DETAILS No. 210.

BALLOT LAW COMMISSIONERS.

[Res. 1894, Chap. 108; Acts 1893, Chap. 417; 1894, Chaps. 9, 343 and 54

COMMISSIONERS		
William M. Olin, Secretary of the Commonwealth	Without Compensation.	
Hosea M. Knowlton, Attorney-General,		
Henry C. Cunningham, Compensation,	$300 00	
William H. Partridge, Compensation,	300 00	
Boyd B. Jones, Compensation,	300 00	
EXPENSES.		
Carriage Hire,	$18 50	
Printing,	2 43	
Stenographer's Services,	35 00	
Total Expenses of Ballot Law Commissioners, 1894,		

DETAILS No. 211.

COMMISSIONERS ON THE TORRENS SYSTEM OF TRANSFER.

[Acts 1893, Chaps. 100 and 187.]

COMMISSIONERS.		
James R. Caret, Chairman, Compensation,	$1,000 00	
Heman W. Chaplin, Compensation,	1,000 00	
Frederick H. Stebbins, Compensation,	1,000 00	
Amount carried forward,		

MISSIONERS ON THE TORRENS SYSTEM OF LAND TRANSFER — *Concluded.*

unt brought forward, . . .	. . .	$3,000 00
EXPENSES.		
topher Smith, Legal Services, . .	$152 00	
etc., ...	92 88	
r Service, ...	1 75	
. . . . .	1 79	
e Books, ...	33 00	
y, ...	5 05	
pher's Services, ...	274 74	
ncidentals, ...	5 37	
e and Telegrams, ...	18 07	
g Expenses, ...	83 92	
er Supplies and Rental, . . .	21 00	
		689 57
l Expenses of Commission on the rrens System of Land Transfer, 1894,	. . .	$3,689 57

DETAILS No. 212.

TO CONSIDER THE SUBJECT OF THE UNEMPLOYED AND MEASURES FOR THEIR RELIEF.

[Acts 1894, Chaps. 238 and 438.]

MEMBERS OF THE BOARD.		
Dewey, Compensation, . . .	$673 55	
Moreland, Compensation, . .	673 55	
Perham, Compensation, . . .	673 55	
		$2,020 65
EXPENSES.		
Cole, Services, ...	$850 00	
dges, Services, ...	439 45	
Walker, Services, ...	274 22	
Mara Services, ...	211 67	
Briggs, Services, ...	207 50	
Holt, Services, ...	203 00	
Stewart, Services, ...	180 00	
nyngton, Services, ...	87 00	
odman, Services, ...	73 60	
Cormick, Services, ...	71 25	
McCormick, Services, ...	58 19	
lpot, Services, ...	50 00	
Mahar, Services, ...	42 58	
unts carried forward, ...	$2,748 46	$2,020 65

STATEMENT VII. **Revenue Expenses.** DE

UNEMPLOYED AND THEIR RELIEF — *Conclude*

Amounts brought forward,	$2,748 46
John O'Connor, Services,	18 06
Timothy Mooney, Services,	9 00
S. H. DeMerritt, Services,	5 00
Advertising,	19 05
Directory,	5 50
Expert Services,	52 00
Newspapers,	19 20
Postage and Expressage,	109 11
Printing,	77 68
Publications and Reference Books,	49 35
Stationery and Office Supplies,	65 56
Stenographer's Services,	29 50
Sundry Incidentals,	12 81
Telephone and Telegrams,	3 65
Translating Documents, etc.,	12 00
Travelling Expenses,	1,078 66
Typo Neostyle,	16 50
Typewriter and Supplies,	223 55
Total Expenses of Board to consider the Subject of the Unemployed and Measures for their Relief, 1894,	

DETAILS No. 213.

COMMISSIONERS TO ASCERTAIN AND CORRECTLY MAR
TIONS OF MASSACHUSETTS TROOPS PARTICIPATING
BATTLE OF ANTIETAM.

[Res. 1894, Chap 51; Acts 1894, Chap. 348.]

EXPENDITURES.	
Carriage Hire,	$136 50
Cigars,	17 00
Postage,	8 35
Printing,	14 51
Railroad Fares and Hotel Bills,	1,951 85
Telegrams,	2 75
Typewriting, etc.,	7 00
Total Expenses of the Commission to ascertain and correctly mark positions of Massachusetts Troops participating in the battle of Antietam, 1894,	

DETAILS No. 214.

METROPOLITAN DISTRICT COMMISSIONERS.

[Acts 1894, Chaps. 446 and 546.]

COMMISSIONERS.		
Rice, Chairman, Curtis, Secretary, owes, Jr, . . Without Compensation.		
EXPENSES.		
g, ...	$46 10	
sistance, ...	10 00	
. . . . .	5 50	
. . . . .	5 00	
. . . . .	152 50	
Clippings, ...	24 70	
d Expressage, ...	208 32	
. . . . .	123 09	
ice, ...	252 12	
and Office Supplies, ...	114 07	
er's Services, ...	288 70	
identals, ...	20 89	
Expenses, ...	5 69	
Expenses of the Metropolitan Dis- Commissioners, 1894, ...	. . .	$1,256 68

DETAILS No. 215.

STATE FIRE MARSHAL.

[Acts 1894, Chaps. 444 and 492.]

FIRE MARSHAL.			
. Whitcomb, Salary, from July 7, .		$2,177 42	
DEPUTY FIRE MARSHAL.			
Shaw, Salary, from August 13, .		1,041 67	$3,219 09
EXPENSES.			
le, Services, . . .	$639 79		
Rice, Services, . .	529 03		
		$1,168 82	
phers.—			
. Myrick, . . .	$532 26		
Richardson, . . .	385 62		
ennison and others, .	52 65		
		970 53	
ts carried forward, . . .		$2,139 35	$3,219 09

STATEMENT VII. **Revenue Expenses.** DI

STATE FIRE MARSHAL — *Concluded.*

Amounts brought forward, . . .		$2,139 35
Aids, —		
Thomas I. Stedfast, Services, . .	$483 87	
George M. Williams, Services, .	473 12	
Robert E. Mott, Services, . .	459 68	
Warren W. Adams, Services, . .	440 86	
Clark D. Garey, Services, . .	440 86	
Winfield Merrill, Services, . .	440 86	
John H. Scott, Services, . . .	438 17	
George Dunham, Services, . .	416 67	
H. B Spencer, Services, . . .	416 67	
H. H. Collamore, Services, . .	416 67	
Edward F. Stone, Services, . .	333 34	
James B. Dunn, Services, . .	323 65	
Frank E. Lamb, Services, . .	208 33	
Christian R. Durbeck, Services, .	165 00	
		5,457 75
Miscellaneous, —		
Appraisals, ...	$20 00	
Badges, ...	84 00	
Board of Horse, ...	177 90	
Copying Press, etc., ...	29 70	
Detective Work, ...	678 70	
Expressage and Teaming, . .	21 50	
Goddard Buggy, ...	375 00	
Hay, Oats, etc., ...	63 69	
Janitor, ...	12 00	
Labor, ...	22 00	
Messenger Service, ...	68 71	
Newspapers, ...	18 56	
Photographs, ...	8 56	
Postage, ...	81 78	
Printing and Binding, ...	467 56	
Record and Account Books, . .	146 95	
Rent of Stable, ...	143 60	
Shoeing Horse, ...	24 01	
Stationery and Office Supplies, .	238 09	
Sundry Incidentals, ...	37 47	
Telephone and Telegrams, . .	133 85	
Towel Supply, ...	9 00	
Travelling Expenses, ...	1,809 34	
Typewriter and Supplies, . .	112 15	
Water Cooler, etc., ...	13 80	
Witness Fees, ...	463 35	
		5,261 27
Total Expenses of State Fire Marshal, 1894, ...		. . .

DETAILS No. 216.

STATE BOARD OF HEALTH.

[hap. 96; Acts 1886, Chaps. 101 and 287; 1888, Chap. 375; 1889, Chap. 370; 1890, Chap. 441; 1894, Chaps. 3, 4, 9 and 355.]

SECRETARY.		
. Abbott, Salary,	. . .	$3,000 00
CLERKS, ETC.		
Davis, Services,	$1,025 00	
Cole, Services,	566 00	
anning, Services.	292 00	
. Sedgwick, Services,	200 00	
		2,083 00
EXPENSES.		
g,	$40 38	
	9 00	
	18 00	
gical Investigations,	161 14	
Addresses,	46 00	
Hire,	39 25	
g,	56 00	
	5 50	
as Delegate to National Conven-		
	36 75	
e, Freight and Duties,	210 78	
nch and Eyelets,	5 00	
er,	45 00	
	7 50	
, Photographs, etc.,	18 96	
d Board of same for Experimental		
s,	84 96	
ds, Files, etc.,	29 98	
ions, Typhoid Fever at Lowell and		
ce,	92 00	
of Essex County,	30 00	
y Supplies,	13 08	
Signs,	5 00	
,	338 78	
,	6 00	
	236 10	
pings,	26 75	
nd Binding,	1,683 24	
ns,	337 04	
d Account Books,	108 21	
and Office Supplies,	173 28	
cidentals,	56 81	
,	160 00	
and Telegrams,	232 08	
r, for Estimating Color in Water,	162 92	
nts carried forward,	$4,475 49	$5,083 00

STATEMENT VII. **Revenue Expenses.** DE

STATE BOARD OF HEALTH — *Concluded.*

Amounts brought forward, . . .	$4,475 49	
Travelling Expenses, ...	758 76	
Typewriter and Supplies, ...	116 60	
United States Weather Bureau Reports, .	60 00	
Wrapping Paper, Twine, etc., . . .	21 73	
W. P. Brown, Jr., Services, ...	37 50	
RENT OF ROOM FOR LABORATORY.		
Rent of Room at No. 994 Washington Street, . . .		
Total Expenses of State Board of Health, 1894, ...	. . .	$
PAID FROM APPROPRIATION FOR 1893.		
Expense, —		
F. W. Dean, Expert Services, . . .	$40 06	
Expressage, ...	176 08	
NOTE. — The above was accidentally omitted from the report for 1893.		

DETAILS No. 217.

ADULTERATION OF MILK, FOOD AND DRUGS

[Acts 1882, Chap. 263; 1883, Chap. 263; 1891, Chap. 319; 1894, Chap.

ANALYSTS.		
Charles P. Worcester, Services, ...	$2,500 00	
Albert E. Leach, Services, ...	1,500 00	
Charles A. Goessmann, Services, ...	500 00	
INSPECTORS.		
John F. McCaffrey, Services, ...	$1,400 00	
John H. Terry, Services, ...	1,400 00	
Horace F. Davis, ...	1,100 00	
EXPENSES.		
Horace F. Davis, Travelling Expenses, . .	$387 42	
John H. Terry, Travelling Expenses, . .	355 53	
John F. McCaffrey, Travelling Expenses, .	347 99	
Christiana Streckwald, Services, . . .	48 00	
Apparatus, ...	695 71	
Amounts carried forward, ...	$1,834 65	

ATION OF MILK, FOOD AND DRUGS — *Concluded.*

ts brought forward, . . .		$1,834 65	$8,400 00
rchased for Analysis, —			
. . . . .	$33 94		
. . . . .	103 89		
oceries, etc., . . .	291 63		
. . . . .	91 98		
		521 44	
. . . . .		18 00	
epairs, ...		1 95	
s, etc., ...		10 34	
. . . . .		92 65	
, ...		65	
. . . . .		16 30	
s, Tags, etc., ...		13 00	
Supplies, ...		2 05	
ices, ...		5 00	
r, ...		18 00	
Samples, ...		6 50	
e, etc., ...		44 03	
and Office Supplies, . . .		13 85	
identals, ...		14 67	
Expenses, ...		3 50	
			2,616 58
Expenses on account of Adulter- of Milk, Food and Drugs, 1894, .		. . .	$11,016 58

DETAILS No. 218.

PURITY OF INLAND WATERS.

[Acts 1888, Chap. 375; 1894, Chap. 50.]

EXPENDITURES.			
, Engineers, Clerks, etc., —			
oyes, Services, ...		$3,250 00	
Drown, Services, ...		1,999 96	
s, Services, ...		1,950 00	
ller, Services, ...		1,425 00	
nough, Services, ...		1,250 00	
chards, Services, ...		1,200 00	
lgwick, Services, ...		1,000 00	
yams, Services, ...		900 00	
Elms, Services, ...		780 00	
. Forbes, Services, ...		775 00	
land, Services, ...		720 00	
Burrage, Services, ...		720 00	
nning, Services, ...		716 66	
ke, Services, ...		677 00	
t carried forward, ...		$17,363 62	

STATEMENT VII. Revenue Expenses. DE

PURITY OF INLAND WATERS — *Concluded.*

Amount brought forward,	$17,363 62
Lilly Miller, Services,	510 00
Sarah L. Day, Services,	404 00
Elizabeth S. Mason, Services,	190 00
H. W. Clark, Services,	180 00
Frank L. Fales, Services,	156 00
Louis Weinburg, Services,	100 00
Margaret E. Dodd, Services,	60 00
Allen Hazen, Services,	50 00
Luella E. Jaynes, Services,	45 00
Alice C. Drake, Services,	40 00
Miscellaneous Expenses,—	
Essex Company, Labor at Experimental Sewerage Station, Lawrence,	$3,783 56
Essex Company, Use of Tools,	360 07
Essex Company, Rent of Land and Sheds,	162 50
Institute of Technology, Rent,	750 00
Apparatus and Repairs,	208 63
Analysis and Examination of Water,	169 50
Coal,	100 25
Collecting Samples of Water,	16 97
Drawing Material, Instruments, etc.,	26 73
Expressage,	571 64
Gas,	206 78
Hardware,	2 58
Hose,	30 00
Ice,	20 00
Labor,	122 99
Laboratory Supplies,	239 72
Lumber,	20 08
Maps,	24 56
Messenger Service,	2 50
Paints, Oils, etc.,	3 00
Pathfinder,	1 00
Photographs, Blue Prints, etc.,	2 00
Postage, etc,	74 91
Printing and Binding,	40 60
Record and Account Books,	43 50
Reference Books,	9 20
Stationery and Office Supplies,	56 23
Steam Pipe and Fittings,	255 99
Sundry Incidentals,	51 83
Telephone and Telegrams,	5 04
Thermometers,	6 00
Towels,	2 70
Travelling Expenses,	419 37
Typewriting, etc.,	1 60
Typewriter Supplies,	5 65
Water,	47 00
Wrapping Paper, Twine, etc.,	16 05
A. H. Gill, Services,	40 65
Total Expenses on account of Purity of Inland Waters, 1894,	. . .

AGRICULTURE.

DETAILS No. 219.

OF AGRICULTURE — SECRETARY'S DEPARTMENT.

[ap. 20; Acts 1883, Chap. 184; 1884, Chap. 66; 1891, Chap. 412; 1892, Chaps. 139 and 143; 1893, Chap. 130; 1894, Chaps. 3 and 8.]

SECRETARY.			
Sessions, Salary, ...		. . .	$2,500 00
SECRETARY'S CLERKS.			
l Fowler, Salary, . .	$1,600 00		
Legate, Salary, . .	1,200 00		
		$2,800 00	
LECTURES, ETC.			
itchell, Lecture, . .	$146 71		
ge, Lecture, . . .	129 57		
Lecture, . . .	114 45		
Brooks, Lecture, . .	96 77		
esman, Lecture, . .	87 20		
Lindsey, Lecture, . .	67 05		
ox, Lecture, . . .	62 00		
mmence, Lecture, . .	60 00		
vens, Lecture, . .	59 31		
ard, Lecture, . . .	42 22		
, Lecture, . . .	32 17		
ner, Lecture, . . .	31 20		
ersey, Lecture, . .	30 00		
ushman, Lecture, . .	30 00		
er, Lecture, . . .	20 00		
shanks, Lecture, . .	20 00		
n, Lecture, . . .	17 58		
ott, Lecture, . . .	16 52		
ins, Lecture, . . .	14 58		
Goessmann, Lecture, .	13 00		
tcher, Lecture, . .	13 00		
er, Lecture, . . .	10 70		
kwell, Lecture, . .	10 00		
gent, Lecture, . . .	10 00		
etins, ...	184 00		
. . . . .	40 00		
nd Binding, . . .	323 46		
. . . . .	168 51		
		1,850 00	
nts carried forward, . . .		$4,650 00	$2,500 00

STATEMENT VII. **Revenue Expenses.** DE

AGRICULTURE — SECRETARY'S DEPARTMENT — *Co*

Amounts brought forward,		$4,650 00
DISSEMINATION OF USEFUL INFORMATION.		
Charles E. Barnes, Stenographer,	$132 55	
James W. Robertson, Lecture,	108 55	
S. F. Maynard, Lecture,	99 08	
J. W. Sanborn, Lecture,	59 05	
G. H. Whitcher, Lecture,	57 55	
Wm. P. Brooks, Lecture,	50 90	
Edward Atkinson, Lecture,	45 75	
Charles S. Markland, Lecture,	33 85	
F. H. Osgood, Lecture,	30 00	
Jas. B. Paige, Lecture,	25 57	
S. A. Hickox, Lecture,	24 50	
Edmund Hersey, Lecture,	20 00	
William Bancroft, Lecture,	20 00	
John Bursley, Lecture,	10 00	
Wm. R. Sessions, Lecture,	7 00	
E. H. Forbush, Lecture,	5 00	
C. H. Fernald, Lecture,	5 00	
G. M. Twichell, Lecture,	4 00	
Crop Bulletins,	60 00	
Postage,	1 65	
		800 00
SECRETARY'S EXPENSES.		
Wm. R. Sessions, Travel,		. . .

DETAILS No. 220.

BOARD OF AGRICULTURE, INCIDENTALS.

[Acts 1894, Chap. 8.]

Directory,	$5 50
Expressage,	69 74
Eyelet Punch and Eyelets,	5 00
Index Cards, Files, etc.,	12 00
Newspapers and Magazines,	32 50
Pamphlet Cases,	12 00
Paper and Envelopes,	2 10
Pathfinder,	6 00
Pens and Holders,	6 50
Postage,	156 00
Printing and Binding,	216 88
Publications,	37 51
Rubber Stamps,	3 25
Stationery and Office Supplies,	80 56
Sundry Incidentals,	1 25
Telephone and Telegrams,	1 46
Travelling Expenses,	12 35
Typewriter Supplies,	14 00
Wrapping Paper, Twine, etc.,	25 40
Amount carried forward,	. . .

DETAILS No. 221.

NG EXPENSES OF THE MEMBERS OF THE BOARD OF AGRICULTURE.

[Pub. Stat., Chap. 20, Sect. 3; Acts 1894, Chap. 8.]

brought forward,		$9,140 46
kshanks,	$97 40	
ft,	92 60	
	82 68	
y,	76 00	
nence,	71 12	
leton, Jr.,	70 00	
nball,	70 00	
orne,	70 00	
	59 25	
ll,	55 00	
y,	52 19	
ok,	49 31	
rd,	48 00	
	45 25	
innell,	45 00	
att,	40 82	
lorton,	40 00	
er,	39 80	
r,	39 30	
m,	38 66	
ppleton,	37 66	
	37 26	
rsey,	37 05	
rren,	34 50	
	33 88	
nt,	32 74	
	28 25	
	28 10	
rne,	27 89	
od,	26 19	
nann,	24 75	
urne,	23 28	
	21 66	
shman,	21 58	
	21 50	
	19 07	
vker,	17 64	
owley,	17 62	
or,	15 00	
ls,	14 00	
ll,	13 63	
n,	13 50	
ok,	12 55	
rd,	10 91	
s carried forward,	$1,752 59	$9,140 46

STATEMENT VII. **Revenue Expenses.** DE

TRAVELLING EXPENSES OF THE MEMBERS OF THE B
AGRICULTURE — *Concluded.*

Amounts brought forward,	$1,752 59
C. F. Fowler,	10 86
E. C. Clapp,	7 50
Isaac Alger,	6 60
William Wheeler,	4 50
E. H. Forbush,	4 00
Lysander S. Richards,	1 80

DETAILS No. 222.

AGRICULTURAL SOCIETIES.

[Pub. Stat., Chap. 114, Sect. 1; Acts 1894, Chap. 8.]

Amesbury and Salisbury Society,	$600 00
Attleborough Agricultural Association,	600 00
Barnstable County Society,	600 00
Berkshire Society,	600 00
Blackstone Valley Society,	600 00
Bristol County Society,	600 00
Deerfield Valley Society,	600 00
Eastern Hampden Society,	600 00
Essex Society,	600 00
Franklin County Society,	600 00
Hampden Society,	228 80
Hampshire Society,	600 00
Hampshire, Franklin and Hampden Society,	600 00
Highland Society,	600 00
Hillside Society,	600 00
Hingham Society,	600 00
Hoosac Valley Society,	600 00
Housatonic Society,	600 00
Marshfield Society,	600 00
Martha's Vineyard Society,	600 00
Massachusetts Horticultural Society,	600 00
Middlesex North Society,	600 00
Middlesex South Society,	600 00
Nantucket Society,	600 00
Oxford Society,	600 00
Plymouth County Society,	600 00
Spencer F. and M. Association,	600 00
Union Society,	600 00
Weymouth Society,	600 00
Worcester Society,	600 00
Worcester East Society,	600 00
Worcester North Society,	600 00
Worcester North-west Society,	600 00
Worcester South Society,	600 00
Worcester County West Society,	600 00
Amount carried forward,	

DETAILS No. 223.

AGRICULTURAL EXPERIMENT STATION.

[Acts 1882, Chaps. 212; 1885, Chap. 327; 1894, Chaps. 6 and 143.]

t brought forward,		$31,557 11
id Treasurer of the Corporation,		10,000 00

DETAILS No. 224.

ACHUSETTS AGRICULTURAL COLLEGE SCHOLARSHIPS.

1883, Chap. 46; 1886, Chap. 34; Acts 1894, Chap. 6]

id Treasurer,		10,000 00

DETAILS No. 225.

ACHUSETTS AGRICULTURAL COLLEGE.

Res. 1892, Chap. 19; Acts 1894, Chaps. 6 and 143.]

id Treasurer,		10,000 00

DETAILS No. 226.

USETTS AGRICULTURAL COLLEGE, TRUSTEES' TRAVEL AND EXPENSES.

[Acts 1889, Chap. 45; 1894, Chap. 8.]

dell,	$84 92	
ssions,	89 24	
per,	87 75	
eler,	81 71	
dham,	25 59	
d,	25 26	
Appleton,	24 48	
rood,	24 35	
Grinnell,	23 50	
Howe,	18 02	
emond,	15 00	
French,	11 30	
Gleason,	9 75	
rker,	8 77	
Wheeler,	5 92	
Hyde,	4 50	
		390 06
nt carried forward,		$61,947 17

DETAILS No. 227.

NAILS OR SPIKES FOR DESIGNATING CERTAIN T HIGHWAYS FOR PRESERVATION.

[Acts 1891, Chap. 49; 1894, Chaps. 8 and 348.]

Amount brought forward,		
Nails,		$69 72
Tinned Washers,		129 00

DETAILS No. 228.

STATE DAIRY BUREAU FOR THE PROTECTION OF DAIRY PRODUCTS.

[Acts 1891, Chap. 412; 1892, Chap. 139; 1894, Chaps. 3 and 8]

EXECUTIVE OFFICER.		
Wm. R. Sessions, Salary,		$500 00
CLERK.		
George M. Whitaker, Salary,		1,200 00
EXPENSES.		
J. W. Stockwell, Agent,	$848 81	
Geo. L. Clemence, Services and Expenses,	244 76	
Geo. F. Baldwin, Services and Expenses,	129 36	
D. A. Horton, Services and Expenses,	123 00	
R. H. Richardson, Services and Expenses,	54 90	
H. H. Richardson, Services and Expenses,	40 93	
James Cheesman, Services and Expenses,	33 76	
H. W. Conn, Services and Expenses,	27 75	
Geo. M. Whitaker, Expenses as Delegate to Dairy Congress,	42 90	
Analysis of Butter,	1,198 50	
Apparatus,	7 00	
Assistance,	8 00	
Chemicals,	5 13	
Postage,	2 40	
Printing,	57 46	
Sundry Incidentals,	8 38	
Travelling Expenses,	1,166 96	
		4,000 00
Amount carried forward,		

DETAILS No. 229.

ION AND CIRCULATION OF INFORMATION RELATING TO ABANDONED FARMS.

[Res. 1893, Chap. 46; Acts 1893, Chap. 187.]

t brought forward,		$67,845 89
nond, Services,	$42 00	
Services,	12 00	
g,	3 50	
	20 50	
	80 00	
	343 93	
Expenses,	142 30	
		644 23
Expenses for Agricultural Pur- s, 1894,		$68,490 12

DETAILS No. 230.

NATION OF THE GYPSY MOTH, UNDER THE DIRECON OF THE STATE BOARD OF AGRICULTURE.

1893, Chap. 40; 1894, Chap. 71; Acts 1891, Chap. 210; 1894, Chap. 419.]

TEE OF THE STATE BOARD OF AGRICULTURE.	
eton, Essex Agricultural Society, Bowker, Worcester North-west ural Society, Pratt, Plymouth County Agricultiety, rgent, Amesbury and Salisbury ural and Horticultural Society, ood, Massachusetts Horticultural	Without Compensation.
GENERAL EXPENSES.	
	$133 84
	7 00
Iorse,	248 66
Shipping Specimens,	33 16
Cases, Cages, etc.,	21 75
tc.,	13 40
	4,416 87
	6 50
form), Badges, etc.,	574 14
lire,	6 00
nt carried forward,	$5,461 32

STATEMENT VII. **Revenue Expenses.** DI

EXTERMINATION OF THE GYPSY MOTH — *Conc*

Amount brought forward,	$5,461 32
Cement,	28 65
Chemicals,	17 12
Chemical Compound,	284 62
Clothing,	10 35
Coal and Wood,	42 43
Expressage and Teaming,	73 23
Freight,	32 40
Glucose,	12 76
Gunpowder,	3 30
Hardware,	442 04
Hay,	39 07
Hogsheads, Tanks, etc.,	12 80
Horse Hire,	88 00
Hose, Couplings and Repairs,	445 44
Ice,	16 50
Laboratory Supplies,	28 15
Ladder,	4 88
Lanterns, etc.,	3 50
Linoleum,	21 50
Lumber, etc.,	96 82
Maps,	1 50
Oil (Fuel),	661 60
Oil (Illuminating),	3 32
Paints, Oils, etc.,	41 18
Pay Roll, Superintendent, Inspectors, Scouts, etc.,	100,086 63
Photographs, Heliotypes, etc,	61 75
Postage,	444 05
Printing,	235 43
Record and Account Books,	34 25
Renovating Office,	20 62
Rent Office (Chelsea),	66 00
Rent Office (Malden),	156 00
Rent Storeroom (Malden),	210 00
Repairs to Harness,	24 75
Services of Veterinary Surgeon,	9 00
Shoeing Horses,	41 20
Stamps, Stencils, etc.,	10 06
Stationery and Office Supplies,	215 43
Stoves, etc.,	23 44
Sundry Incidentals,	157 46
Tar,	10 00
Telephone and Telegrams,	225 55
Travelling Expenses,	2,211 58
Twine, Marline, etc.,	268 53
Typewriter Supplies,	27 20
Use of Teams,	67 75
Wagons and Repairs,	89 60
Washing Floors,	22 45
Total Expenses on account of the Extermination of the Gypsy Moth, 1894,	

STATE LIBRARY.

DETAILS No. 231.

STATE LIBRARY.

Chap. 5; Acts 1888, Chap. 24; 1891, Chap. 24; 1893, Chap. 86; 1894, Chaps. 3 and 24.]

LIBRARIAN.		
nghast, Salary,	. . .	$3,000 00
CLERKS, ETC.		
Sawyer, Services,	$1,200 00	
Smith, Services,	800 00	
Foster, Services,	700 00	
ickinson, Services,	600 00	
erts, Services,	55 00	
Whitcomb, Services,	50 00	
Sawyer, Services,	35 25	
en, Services,	27 00	
		3,467 25
PURCHASE OF BOOKS.		
	. . .	4,999 50
CONTINGENT EXPENSES.		
	$451 91	
Cards,	22 73	
ie,	75	
s of Cities and Towns,	16 00	
ge,	11 45	
nch and Eyelets,	2 75	
d Duties,	22 76	
il Sharpener,	3 62	
ns of Die,	13 44	
rds, etc.,	24 14	
ases, etc.,	40 00	
r,	300 00	
ers, Magazines, etc,	267 39	
	8 50	
	66 98	
nd Binding,	403 97	
ns,	24 00	
and Office Supplies,	124 55	
nts carried forward,	$1,252 42	$11,466 75

STATEMENT VII. **Revenue Expenses.** DE

STATE LIBRARY — *Concluded.*

Amounts brought forward, . . .	$1,252 42	
Sundry Incidentals, ...	22 16	
Typewriter Supplies, ...	3 00	
Wrapping Paper, Twine, etc., . . .	19 52	
Total Expenses of the State Library, 1894, . . .		

DETAILS No. 232.

AID TO PROMOTE THE ESTABLISHMENT OF FREE LIBRARIES.

[Acts 1890, Chap. 347; 1892, Chap. 255; 1894, Chap. 24.]

PUBLIC LIBRARIES' COMMISSIONERS.		
C. B. Tillinghast, Chairman,		
Anna E. Ticknor, . . .	Without Compensation.	
Elizabeth P. Sohier, . .		
Henry S. Nourse, . . .		
Samuel S. Green, . . .		
EXPENSES.		
Henry S. Nourse, Travelling Expenses, ...	$42 20	
Samuel S. Green, Travelling Expenses, ...	39 07	
Freight and Expressage, . . .	64 46	
Labor, ...	9 50	
Messenger Service, ...	26 50	
Postage, ...	20 00	
Printing, ...	7 23	
		$208 96
Books sent the following towns,—		
Burlington, ...	$99 99	
Chester, ...	99 99	
Conway, ...	100 00	
Dighton, ...	99 99	
Dover, ...	100 00	
Florida.	100 00	
Granville, ...	99 91	
Hancock, ...	99 97	
Monroe, ...	100 00	
Paxton, ...	100 00	
Rockport, ...	100 00	
Shutesbury, ...	99 99	
Truro, ...	100 00	
Tyngsborough, ...	99 98	
Wendell, ...	100 00	
West Amesbury, ...	100 00	
		1,599 82

DETAILS No. 233.

INDEX OF CURRENT EVENTS.

[Acts 1892, Chap. 140; 1894, Chap. 3.]

Munroe, Services, ...	. . .	$1,000 00

EDUCATIONAL.

DETAILS No. 234.

AGENTS, SALARIES AND EXPENSES.

[Pub. Stat., Chap. 41, Sect. 9; Acts 1894, Chap. 24.]

Henry T. Bailey, Salary,	$2,500 00	
Expenses,	504 98	
		$3,004 98
A. W. Edson, Salary,	$2,500 00	
Expenses,	484 96	
		2,984 96
G. T. Fletcher, Salary,	$2,500 00	
Expenses,	501 31	
		3,001 31
Ella B. Hallock, Salary,	$250 00	
Expenses,	115 79	
		365 79
J. W. MacDonald, Salary,	$2,500 00	
Expenses,	443 13	
		2,943 13
John T. Prince, Salary,	$2,500 00	
Expenses,	339 91	
		2,839 91
L. W. Sargent, Salary,	$85 00	
Expenses,	35 68	
		120 68
Geo. A. Walton, Salary,	$2,499 99	
Expenses,	434 60	
		2,934 59

DETAILS No. 235.

INCIDENTAL EXPENSES BOARD OF EDUCATION.

[Pub. Stat., Chap. 41, Sect. 10; Acts 1894, Chap. 24.]

G. W. Roberts, Services,	$250 00	
Advertising,	2 50	
Clerical Assistance,	152 00	
Expressage,	121 34	
Postage,	104 34	
Printing and Binding,	425 44	
Publications,	5 34	
Rubber Stamps,	1 75	
Stationery and Office Supplies,	85 50	
Stenography and Typewriting,	611 32	
Amounts carried forward,	$1,759 53	$1

TAL EXPENSES BOARD OF EDUCATION — *Concluded.*

unts brought forward, ...	$1,759 53	$18,195 35
ncidentals, ...	13 47	
e and Telegrams, ...	5 03	
er Supplies, ...	5 75	
g Paper, Twine, etc., ...	15 48	
		1,799 26

DETAILS No. 236.

OF EDUCATION — MEMBERS' TRAVEL.

Pub. Stat., Chap. 41, Sect. 10; Acts 1894, Chap. 24.]

ne, ...	$148 17	
ich, ...	116 93	
itney, ...	108 05	
ldard, ...	84 58	
eman Palmer, ...	70 31	
. Conley, ...	65 83	
nett Wells, ...	48 40	
ben, ...	46 10	
		688 37

DETAILS No. 237.

D TO PUPILS IN NORMAL SCHOOLS.

[Res. 1876, Chap. 47; Acts 1894, Chap. 24.]

. Tillinghast, Treasurer, . . .	. . .	4,000 00

DETAILS No. 238.

EDUCATION OF DEAF PUPILS.

Stat., Chap. 241, Sects. 15 and 16; Acts 1894, Chap. 24.]

E INSTITUTION FOR DEAF MUTES, NORTHAMPTON, MASS.			
ts paid for Board and Tuition as ws: —			
s for quarter commencing nuary 1, 1894, . . .	$4,600 00		
s for quarter commencing ril 1, 1894, ...	4,378 64		
s for quarter commencing ly 1, 1894, ...	4,462 50		
s for quarter commencing t. 1, 1894, ...	5,350 00		
		$18,791 14	
unts carried forward, ...		$18,791 14	$24,682 98

STATEMENT VII. **Revenue Expenses.** DE

EDUCATION OF DEAF PUPILS — *Concluded.*

Amounts brought forward, ...		$18,791 14
HORACE MANN SCHOOL FOR DEAF MUTES, BOSTON, MASS.		
Amounts paid for Board and Tuition as follows: —		
98 Pupils for Six months commencing Feb. 1, 1894, . .	$4,847 03	
103 Pupils for Six months commencing Sept. 1, 1894, . .	5,137 19	
Board of Mary Egan from April 15 to Sept. 15, 1894, at Sarah Fuller Home, ...	21 00	
Travelling Expenses, ...	1,691 78	
		11,697 00
AMERICAN ASYLUM, HARTFORD, CONN.		
Amounts paid for Board and Tuition as follows, —		
58 Pupils for quarter commencing March 1, 1894. . . .	$2,568 75	
56 Pupils for quarter commencing June 1, 1894, ...	2,481 25	
61 Pupils for quarter commencing Sept. 1, 1894, ...	2,743 75	
61 Pupils for quarter commencing Dec. 1, 1894, ...	2,743 75	
Clothing for the year, ...	408 46	
		10,945 96
THE SARAH FULLER HOME, WEST MEDFORD, MASS.		
Amounts paid for Board and Tuition as follows, —		
4 Pupils to April 1, 1894, . .	$58 56	
5 Pupils to June 30, 1894, . .	195 53	
5 Pupils to Oct. 1, 1894, . . .	201 96	
		456 05
THE PERKINS INSTITUTION AND MASSACHUSETTS SCHOOL FOR THE BLIND, BOSTON, MASS.		
Amount paid for the Special Instruction of Edith Thomas from Oct. 1, 1893, to Sept. 30, 1894, ...		300 00

DETAILS No. 239.

PERKINS INSTITUTION AND MASSACHUSETTS SCHOOL FOR THE BLIND.

[Pub. Stat., Chap. 41, Sects. 15 and 16; Res. 1869, Chap. 19; Acts 1894, Chap. 6.]

Amount of appropriation paid Treasurer, ...		
Amount carried forward, ...		

DETAILS No. 240.

STATE NORMAL ART SCHOOL.

[Acts 1885, Chap. 330; 1894, Chap. 24.]

nt brought forward,			$96,873 13
SALARIES.			
lett, Principal,		$3,000 00	
ASSOCIATE TEACHERS.			
s,	$1,600 08		
sell,	1,600 08		
Iamilton,	1,600 06		
Field,	1,500 00		
pson,	1,400 00		
Bailey,	1,200 00		
Blake,	1,200 00		
Kendall,	900 00		
ones,	800 04		
a N. Dranga,	450 00		
. Hoyt,	340 00		
Daniels,	120 00		
Gannett,	120 00		
Starbird,	120 00		
risbee,	105 00		
es,	90 00		
iley,	90 00		
		13,235 26	
JANITOR AND ASSISTANTS.			
ris,	$800 04		
ggins,	175 00		
nberry,	125 00		
		1,100 04	
GENERAL EXPENSES.			
g,	$149 66		
	540 75		
ighting,	37 80		
	397 94		
tes,	33 60		
		1,159 75	
			18,495 05
nt carried forward,			$115,368 18

DETAILS No. 241.

SUPPORT OF STATE NORMAL SCHOOLS.*

[Acts 1894, Chap. 24.]

Amount brought forward,			$
BRIDGEWATER NORMAL SCHOOL.			
Albert G. Boyden, Principal, Salary,	$3,000 00		
Assistant Teachers, Salaries,	16,211 58		
		$19,211 58	
CONTINGENT EXPENSES.			
Teachers in Model School,	$2,813 50		
Coal and Wood,	1,116 94		
Carpentering,	878 59		
Painting,	726 87		
Books,	721 36		
Engineer's Services,	700 00		
Janitor,	600 00		
Watchman,	600 00		
Bookkeeper,	600 00		
Carpeting,	494 51		
Repairs,	478 42		
Labor,	418 52		
Apparatus,	262 89		
Supplies for Model School,	209 06		
Stationery,	171 31		
Dry Goods,	156 17		
Printing,	153 43		
Maps,	139 65		
Advertising,	128 07		
Care of Grounds,	108 45		
Hardware,	108 01		
Mason Work,	98 32		
Electric Lighting,	97 64		
Diplomas,	82 00		
Assistant Janitor,	70 00		
Gasolene,	65 60		
Crockery,	44 75		
Plants,	35 05		
Fertilizers,	34 00		
Travel,	33 21		
Paper,	33 16		
Amounts carried forward,		$19,211 58	$

* For other expenses of State Normal Schools, see Details No.

ORT OF STATE NORMAL SCHOOLS — *Concluded.*

nts brought forward,		$19,211 58	. . .	$115,368 18
, . . .	$30 31			
tes, . .	29 23			
. . .	28 75			
. . .	27 44			
Clay, . .	26 38			
. . .	23 18			
. . .	22 16			
. . .	18 96			
. . .	15 00			
ting, . .	13 24			
ames, . .	12 00			
ndustrial Lab-				
. . .	12 00			
. . .	11 70			
. . .	10 00			
Hire, . .	7 50			
. . .	6 51			
anos, . .	5 52			
. . .	4 86			
. . .	1 20			
		12,485 42		
			$31,697 00	
AMINGHAM NORMAL SCHOOL.				
Teachers, Salaries, ...			4,203 51	
				35,900 51
DETAILS No. 242.				
S COUNTY EDUCATIONAL ASSOCIATION.				
36, Chap. 61; 1872, Chap. 215; 1894, Chaps. 24, 58 and 361.]				
es County Educational Association,			. .	50 00
DETAILS No. 243.				
L SUPERINTENDENTS OF SMALL TOWNS.				
Chap. 431; 1890, Chap. 379; 1893, Chaps. 11, 200 and 329; 1894, Chaps. 58 and 361.]				
of the Joint Committee of Che-				
Dalton and Lanesborough, . .			$1,250 00	
of the Joint Committee of Mans-				
toughton and Sharon, ...			1,250 00	
unts carried forward, ...			$2,500 00	$151,318 69

STATEMENT VII. **Revenue Expenses.** DE

SCHOOL SUPERINTENDENTS OF SMALL TOWNS—*Co*

Amounts brought forward, ...	$2,500 00	$1
Chairman of the Joint Committee of Buckland, Colrain and Shelburne, ...	1,250 00	
Chairman of the Joint Committee of Becket, Chester, Middlefield and Washington, .	1,250 00	
Chairman of the Joint Committee of Brookfield and North Brookfield, ...	1,250 00	
Chairman of the Joint Committee of Templeton, Hubbardston, Royalston and Phillipston, ...	1,250 00	
Chairman of the Joint Committee of Bedford, Billerica, Burlington, Carlisle, Lincoln and Wilmington, ...	1,250 00	
Secretary of the Joint Committee of Barre, Hardwick and Petersham, ...	1,250 00	
Chairman of the Joint Committee of Foxborough, Norfolk and Walpole, ...	1,250 00	
Chairman of the Joint Committee of Ashland and Hopkinton, ...	1,250 00	
Chairman of the Joint Committee of Duxbury, Marshfield and Scituate, ...	1,250 00	
Chairman of the Joint Committee of East Bridgewater, West Bridgewater and Raynham, ...	1,250 00	
Chairman of the Joint Committee of Orange, Erving and Wendell, ...	1,250 00	
Secretary of the Joint Committee of Brimfield and Marion, ...	1,250 00	
Secretary of the Joint Committee of Lunenburg and Winchendon, ...	1,250 00	
Chairman of the Joint Committee of Provincetown, Wellfleet, Eastham and Harwich, .	1,250 00	
Chairman of the Joint Committee of Ashby, Pepperell and Townsend, ...	1,250 00	
Secretary of the Joint Committee of New Marlborough, Sheffield, Egremont, West Stockbridge and Richmond, ...	1,250 00	
Secretary of the Joint Committee of Bolton, Boylston, Harvard and West Boylston, .	1,250 00	
Secretary of the Joint Committee of Yarmouth and Dennis, ...	1,250 00	
Chairman of the Joint Committee of Berlin, Northborough, Southborough and Shrewsbury, ...	1,250 00	
Chairman of the Joint Committee of Sandwich, Bourne and Mashpee, ...	1,250 00	
Chairman of the Joint Committee of Ludlow, Longmeadow, Wilbraham and Hampden, .	1,250 00	
Secretary of the Joint Committee of Ayer, Littleton and Westford, ...	1,250 00	
Amounts carried forward, ...	$30,000 00	$15

SUPERINTENDENTS OF SMALL TOWNS — *Concluded.*

ts brought forward, ...	$30,000 00	$151,318 69
f the Joint Committee of Warren s, ...	1,250 00	
f the Joint Committee of Acton, e and West Brookfield, . .	1,250 00	
f the Joint Committee of Aga- thwick and Granville, . . .	1,250 00	
f the Joint Committee of West- Princeton and Sterling, . .	1,250 00	
f the Joint Committee of Holden ster, ...	1,250 00	
f the Joint Committee of Bridge- d Abington, ...	1,250 00	
f the Joint Committee of Conway, burg, Sunderland and Whately, .	1,250 00	
f the Joint Committee of Grafton n, ...	1,250 00	
f the Joint Committee of Mill- ford and Dudley, ...	1,250 00	
f the Joint Committee of Med- is and Holliston, ...	1,250 00	
f the Joint Committee of East- Southampton and Westhampton,	1,250 00	
f the Joint Committee of Dracut, rough, Tewksbury and North	1,250 00	
		45,000 00

DETAILS No. 244.

ON SECURITIES PURCHASED FOR THE ASSACHUSETTS SCHOOL FUND.

[Acts 1890, Chap. 335; 1894, Chap. 6.]

um on Securities purchased for achusetts School Fund, . . .	. . .	36,356 23

DETAILS No. 245.

TION AND CERTIFICATION OF SCHOOL ERS BY THE STATE BOARD OF EDU- N.

[Acts 1894, Chaps. 329 and 419.]

of Certificates, ...	$172 00	
. . . . .	40 00	
. . . . .	38 97	
. . . . .	5 50	
. . . . .	73 08	
		329 55
t carried forward, ...	. . .	$233,004 47

DETAILS No. 246.

NEW EDITION OF COURSE OF STUDIES FOR ELE
SCHOOLS.

[Res. 1894, Chap. 33; Acts 1894, Chap. 197.]

Amount brought forward, ...	. . . .	$
Printing and Binding 3,000 copies, . .	. . . .	

DETAILS No. 247.

EDUCATIONAL MUSEUM.

[Acts 1894, Chaps. 230 and 438.]

George E. Gay, Services, ...	$28 25	
Binding, ...	63 50	
Books, Publications, etc., ...	1,230 56	
Cabinet, ...	39 61	
Stamps, etc., ...	5 50	
Stationery and Office Supplies, ...	21 48	
Sundry Incidentals, ...	12 20	
Typewriter, ...	87 75	
Typewriter Supplies, ...	10 65	
Total Educational Expenses for 1894, paid from Revenue, ...	. . . .	$

CHARITABLE.

DETAILS No. 248.

STATE ALMSHOUSE, TEWKSBURY.

[hap. 86; Sects. 13, 16, 19, 20 and 40; Acts 1884, Chap. 297; 1891, Chap, 299; 1894, Chap. 47.]

INTENDENT AND PHYSICIAN.		
Howard, . . .	$2,250 00	
SUPERINTENDENT AND PHYSICIAN.		
le, ...	1,500 00	
TANT PHYSICIANS.		
chols, ...	999 96	
lewcomb, . . .	666 64	
HARMACISTS.		
y, ...	175 00	
rtin, ...	125 00	
CLERK.		
insmore, . . .	999 96	
ER AND ASSISTANT.		
, ...	833 30	
ooney, ...	600 00	
ENOGRAPHER.		
oward, ...	300 00	
		$8,449 86
MATRONS.		
unkins, ...	$360 00	
ssell, ...	252 00	
amsay, ...	240 00	
aacs, ...	240 00	
edmond, . . .	240 00	
rdan, ...	152 16	
id, ...	90 13	
rman, ...	73 33	
ge, ...	71 00	
aw, ...	15 81	
		1,734 43
t carried forward, . . .		$10,184 29

STATEMENT VII. **Revenue Expenses.** D

STATE ALMSHOUSE, TEWKSBURY — *Continu*

Amount brought forward,		$10,184 29
SUPERVISORS OF INSANE.		
Peter McDonald,	$360 00	
Eliza H Miller,	288 00	
Rose Miller,	288 00	
E. McGouran,	288 00	
Oressa L. Warren,	106 84	
		1,330 84
NURSES.		
Clara V. Stevens,	$540 00	
N. C. McGregor,	445 00	
Joseph J. Baker,	275 00	
Georgie Moren,	240 00	
Lillie Fletcher,	240 00	
Annie Beaton,	240 00	
Albina M. Manning,	237 00	
Florence N. Armstrong,	237 00	
Arthur K. Drake,	225 00	
Edward B. Lynch,	220 00	
Fred J. Sawyer,	180 71	
Mary L. Sawyer,	151 00	
Nellie MacCormack,	149 26	
Charles D. Perkins,	91 13	
Janet Riddler,	72 10	
H. L. Raymond,	57 42	
Annie Horne,	46 61	
Grace S. Keith,	40 00	
Nellie H. Hill,	33 87	
F. G. Manson,	30 36	
Sadie A. Reaney,	20 00	
Alice A. Dillon,	17 00	
Robert H. Purple,	15 48	
		3,803 94
DOMESTICS, ETC.		
BAKER.		
Thomas Carley,	$720 00	
COOKS.		
Hubert G. Comstock,	540 00	
Annie E. Mason,	332 90	
Lucy Comstock,	300 00	
LAUNDERER AND ASSISTANTS.		
A. J. Achorn,	300 00	
Helen D. Achorn,	205 33	
Jennie V. Jones,	117 00	
Amounts carried forward,	$2,515 23	$15,319 07

ATE ALMSHOUSE, TEWKSBURY — *Continued.*

ts brought forward,	$2,515 23	$15,319 07
SEAMSTRESSES.		
in,	220 00	
cGregor,	20 00	
STOREKEEPER.		
Mason,	600 00	
RECEIVING OFFICERS.		
l,	226 45	
ooper,	210 00	3,791 68
RMERS, TEAMSTERS, ETC.		
FARMERS.		
ristall,	$900 00	
nnedy,	300 00	
nnedy,	300 00	
	278 55	
hnson,	210 00	
,	105 48	
GARDENER.		
ride,	600 00	
TEAMSTERS.		
Donald,	300 00	
Smith,	252 00	
arrington,	201 41	
aver,	85 83	
chols,	75 00	
bin,	20 16	
HERDSMAN.		
taker,	59 03	3,687 46
MECHANICS, ETC.		
BLACKSMITH.		
llivan,	$120 00	
CARPENTER.		
rson,	600 00	
ELECTRICIAN.		
Mayo,	600 00	
FIREMEN.		
on,	300 00	
van,	145 00	
ts carried forward,	$1,765 00	$22,798 21

STATEMENT VII. Revenue Expenses. D

STATE ALMSHOUSE, TEWKSBURY — *Contin*

Amounts brought forward,	$1,765 00	$22,798 21
L. F. Saunders,	122 10	
Robert McQuarrie,	111 29	
John B. Moulton,	107 09	
David N. Scott,	37 50	
Stephen F. Moulton,	37 26	
PLASTERER.		
Jerry Collins,	96 00	
WATCHMAN.		
Charles H. Waitt,	360 00	
		2,636 24
ATTENDANTS.		
Lawrence J. Ryan,	$315 00	
Alex. Beaton,	300 00	
Frank R. Moody,	300 00	
Hilly Backman,	260 00	
Marcella McAdams,	252 00	
Agnes Scullion,	240 00	
Kittie Balch,	240 00	
Bridget McDuffy,	240 00	
Lizzie McCausland,	240 00	
Mabel D. Kennedy,	240 00	
Florence McCollum,	240 00	
Heathy L. Stewart,	237 00	
Emma Scullion,	230 97	
John J. Young,	221 67	
John H. Lyons,	184 35	
Annie M. Martin,	165 33	
Dora C. Hughes,	157 75	
Annie Leslie,	152 26	
Annie B. Lyons,	150 45	
Sadie E. Welton,	146 06	
Mabel F. Moody,	140 00	
H. V. Smith,	126 61	
T. B. Cooke,	123 70	
Janie H. Jenkins,	115 94	
Lizzie O. Averill,	107 71	
Jennie Hart,	102 77	
Mabel F. Bessey,	100 00	
John A. Aitken,	90 00	
Fred. A. Page,	85 00	
Bridget Shanney,	83 90	
Cassie McRae,	69 87	
Ella E. Linscott,	64 20	
Kate Gaynor,	57 00	
Fred. Goodspeed,	56 77	
Roy C. Chamberlain,	50 00	
Maud Rourke,	45 52	
Amounts carried forward,	$5,931 83	$25,434 45

STATE ALMSHOUSE, TEWKSBURY — *Continued.*

ounts brought forward,	$5,931 83	$25,434 45
onnors,	44 76	
C. Philbrick,	36 99	
zburn,	35 09	
oberg,	18 70	
Barton,	18 13	
Arthur,	17 42	
Dougal,	14 26	
		6,117 18
GROCERIES AND PROVISIONS.		
Powder, Soda, etc.,	$99 06	
eas, etc.,	662 77	
d Crackers,	20 78	
nd Cheese,	1,561 77	
e,	2,478 07	
nd Cocoa,	1,212 13	
rch, Farina, etc.,	12 04	
	488 43	
	2,285 94	
d Meal,	7,237 81	
anned and Fresh),	799 42	
, etc.,	11 35	
	50 00	
ni,	13 29	
	9,920 31	
	163 60	
and Syrup,	568 09	
	381 90	
garine,	407 20	
Sauces, etc.,	2 75	
and Game,	292 76	
rley, etc.,	290 05	
l,	12 00	
	87 05	
l Soda, etc.,	593 78	
Essences, etc.,	132 50	
	1,507 00	
Sago, etc.,	11 07	
	853 45	
and Snuff,	820 28	
es,	1,293 58	
	39 00	
	34 30	
	24	
		34,343 77
SUPPLIES.		
ural Implements,	$111 40	
	98 23	
Frames,	16 00	
unts carried forward,	$225 63	$65,895 40

STATEMENT VII. Revenue Expenses. D

STATE ALMSHOUSE, TEWKSBURY — *Contin*

Amounts brought forward,	$225 63	$65,895 40
Asbestos Paper,	60 00	
Baskets,	51 75	
Belting and Repairs,	184 65	
Blasting Material, Tools, etc.,	30 20	
Boots, Shoes and Stock,	2,974 44	
Bricks and Bricklaying,	699 97	
Brooms, Brushes, etc.,	319 49	
Buckets, Pails, etc.,	26 00	
Carpets, Rugs, etc.,	153 95	
Castings,	266 46	
Cement, Lime, Sand, etc,	314 40	
Clocks and Repairs,	43 00	
Cloth, Clothing, Trimmings, etc.,	4,878 41	
Coal,	8,806 95	
Cooking Apparatus,	1,056 55	
Corn, Oats, etc ,	4,349 54	
Crockery and Glassware,	293 09	
Disinfectants,	105 36	
Drain Pipe, Tiles, etc.,	690 50	
Dry Goods, etc ,	6,599 86	
Electrical Supplies,	669 96	
Engine Supplies, etc ,	75 92	
Fertilizers,	1,350 04	
Fireworks,	16 08	
Fire Extinguishers,	12 00	
Furniture and Repairs,	180 09	
Glass,	76 90	
Hay,	10 00	
Hair (curled),	196 69	
Hardware, Tools, etc.,	893 19	
Harness, Repairs and Stable Supplies,	183 96	
Hats, Caps, etc.,	147 16	
Hose,	540 10	
Ink,	22 90	
Insect Powder, Fly Paper, etc.,	22 55	
Iron, Steel, etc.,	219 20	
Kitchen Utensils,	147 53	
Ladders,	6 00	
Laundry Supplies,	34 05	
Lumber,	1,914 98	
Matches,	33 00	
Mattress Protectors, etc.,	204 57	
Medicines and Hospital Supplies,	3,248 89	
Oil (Illuminating),	40 90	
Oil (Lubricating),	291 73	
Paints, Oils, etc.,	1,672 33	
Paper,	30 23	
Plumbing Supplies,	785 99	
Amounts carried forward,	$45,157 14	$65,895 40

TATE ALMSHOUSE, TEWKSBURY — *Continued.*

nts brought forward,	$45,157 14	$65,895 40
d Account Books,	145 40	
ials,	12 80	
aper,	30 38	
oods,	206 53	
rs, etc.,	26 50	
Plants,	256 39	
Pulleys, etc.,	12 00	
e Slabs,	32 50	
s and Repairs,	83 95	
and Office Supplies,	147 79	
e and Fittings,	2,214 52	
Stamps, etc ,	41 60	
d Repairs,	146 14	
Instruments, etc.,	479 42	
	54 90	
per,	119 50	
	122 72	
er Supplies,	6 68	
Points,	36 75	
nd Repairs,	148 41	
rows,	21 00	
Shades,	9 60	
ing, etc.,	64 83	
are,	25 57	
Paper, Twine, etc.,	12 51	
		49,615 53
SCELLANEOUS EXPENDITURES.		
of Property,	$275 00	
l Repairs,	153 15	
Work,	378 35	
s Services,	575 00	
g,	664 80	
nd Electric Lamps,	1,000 25	
Repairs,	98 95	
ments,	40 00	
ent Bureau (Fees),	3 75	
ge,	276 54	
	3,402 04	
	94 98	
	464 50	
	65 00	
Clothing Destroyed,	100 00	
	656 56	
k,	164 30	
s,	51 50	
	1,795 96	
Machinery,	461 20	
k,	575 00	
nts carried forward,	$11,296 83	$115,510 93

STATEMENT VII. **Revenue Expenses.** DE

STATE ALMSHOUSE, TEWKSBURY — *Conclude*

Amounts brought forward,	$11,296 83	$115,510 93
Machinery and Repairs,	110 95	
Making Cider,	28 04	
Mason Work,	195 00	
Medical and Surgical Attendance,	436 00	
Newspapers,	11 00	
Painting,	483 66	
Photographs, etc.,	97 00	
Pathfinder,	5 00	
Pipe Covering,	411 06	
Postage,	170 62	
Printing,	112 46	
Pump and Fittings,	813 20	
Repairs to Conductors,	128 10	
Repairs to Roof,	156 05	
Rent of Pasture,	95 00	
Return of Runaways,	13 66	
Scale (Platform),	23 10	
Steam Fitting,	50 00	
Sundry Incidentals,	131 12	
Surveying,	35 00	
Telephone and Telegrams,	505 22	
Time Service,	20 97	
Transportation and Travelling Expenses,	645 23	
Trustees' Travel,	165 70	
Tuning Pianos,	5 25	
Ventilators,	73 62	
		16,218 84
Total Expenses State Almshouse, 1894,		$

DETAILS No. 249.

STATE PRIMARY SCHOOL, MONSON.

[Pub. Stat., Chap. 89; Sects. 1, 2 and 3; Acts 1894, Chap. 21.]

SALARIES OF SUPERINTENDENT AND OFFICERS.		
Walter A. Wheeler, Superintendent,	$1,600 00	
CLERK.		
James J. Prentiss,	650 00	
Amounts carried forward,	$2,250 00	$

TATE PRIMARY SCHOOL, MONSON — *Continued.*

unts brought forward,	$2,250 00	. . .	$131,729 77
PHYSICIANS.			
h Gable,	300 00		
Williams,	250 00		
ENGINEERS.			
ameron,	825 00		
Ware,	48 00		
Carpenter,	10 08		
		$3,683 08	
MATRONS.			
A. Wheeler,	$383 87		
Moore,	300 00		
E. Moore,	240 59		
Green,	121 53		
		1,045 99	
TEACHERS.			
llington,	$500 00		
ntiss,	360 00		
ederroth,	360 00		
er,	250 00		
. Richardson,	187 50		
rowdis,	88 03		
		1,745 53	
SUPERVISORS.			
etmore,	$540 00		
ard,	480 00		
aSelle,	277 26		
ith,	270 00		
		1,567 26	
FARMERS AND ASSISTANTS.			
E. Walker,	$591 80		
hols,	283 23		
		875 03	
GARDNER.			
Miller,		300 00	
OTHER HELP.			
BAKER.			
uffy,	$473 00		
CARE OF DINING HALL.			
eston,	220 00		
unts carried forward,	$693 00	$9,216 89	$131,729 77

STATEMENT VII. **Revenue Expenses.** DE

STATE PRIMARY SCHOOL, MONSON — *Continu*

Amounts brought forward,	$693 00	$9,216 89	$
COOKS.			
E. G. Buss,	422 50		
Mary P. Royce,	243 10		
W. P. Franklin and others,	140 74		
HOUSEKEEPER.			
Mary A. Royce,	300 00		
LAUNDRESS AND ASSISTANTS.			
Sadie F. Price,	250 00		
Bridget Russell,	192 00		
Martha Farrell,	175 84		
Louisa Sharp and others,	90 13		
SEAMSTRESS AND ASSISTANTS.			
S. E. Ward,	250 00		
J. M. Rogers,	229 16		
Frances C. Pearson,	149 01		
TAILORESS AND ASSISTANTS.			
J. A. Buss,	216 53		
Mary Estes,	186 16		
Mary A. Nichols,	41 22		
		3,579 39	
MECHANICS, ETC.			
CARPENTER.			
J. H. Davis,	$472 50		
EXPRESSMAN.			
J. M. Sisk,	396 00		
FIREMEN.			
Samuel L. Howe,	360 00		
Wm. H. Gilbert,	240 00		
LABORERS.			
R. E. Paddock and others on Well,	562 90		
John Kennard,	124 00		
Edward Welsh and others,	97 50		
NURSES.			
S. A. E. Gessford,	194 22		
R. F. Mudge,	92 74		
Margaret Bunkall,	56 45		
QUARANTINE OFFICER.			
Jennie D. Leonard,	220 00		
Amounts carried forward,	$2,816 31	$12,796 28	$

TATE PRIMARY SCHOOL, MONSON — *Continued.*

unts brought forward,	$2,816 31	$12,796 28	$131,729 77
SHOEMAKER.			
gers,	418 87		
SUBSTITUTES.			
ther,	250 00		
ce,	48 51		
isk,	14 00		
TEAMSTERS, ETC.			
Sumner,	270 00		
Lane,	269 25		
lley,	65 81		
WATCHMAN.			
Kempton,	324 00		
		4,476 75	
EXPENSES.			
ries and Provisions, —			
Powders, Soda, etc.,	$57 35		
eas, etc.,	89 05		
d Crackers,	56 72		
nd Cheese,	1,552 76		
Cocoa, etc.,	342 72		
rch, Farina, etc.,	4 70		
ed Cocoanut,	3 90		
	322 90		
	383 27		
eal, etc.,	823 90		
nned and fresh),	255 43		
, etc.,	8 50		
	17 80		
	28 10		
	2,194 92		
s and Syrup,	159 13		
	29 65		
nd Sauces,	2 74		
	61 87		
rley, etc.,	69 91		
	11 10		
l Soda, etc.,	346 71		
Essences, etc.,	57 77		
	718 08		
Sago, etc.,	3 39		
	108 03		
les,	25 85		
	29 69		
		7,765 94	
unts carried forward,		$25,038 97	$131,729 77

STATEMENT VII. **Revenue Expenses.** DET

STATE PRIMARY SCHOOL, MONSON — *Continu*

Amounts brought forward,		$25,038 97	$1
Supplies, —			
Agricultural Implements,	$145 30		
Ashes,	74 47		
Belting,	36 30		
Boots, Shoes and Stock,	1,021 98		
Bricks,	3 50		
Brooms, Brushes, etc.,	137 30		
Buckets, Pails, etc.,	12 73		
Carpets, Rugs, etc.,	163 70		
Castings,	49 98		
Cement, Lime, etc.,	3 25		
Clocks and Repairs,	10 95		
Cloth, Clothing, Trimmings, etc.,	2,279 36		
Coal,	4.262 31		
Coffins,	21 50		
Corn, Oats, etc.,	1,822 84		
Crockery,	135 84		
Disinfectants,	13 95		
Dry Goods, etc.,	1,960 58		
Electrical Supplies, etc.,	13 16		
Engine Supplies,	86 77		
Fertilizers,	74 77		
Fireworks,	24 59		
Furniture and Repairs,	191 30		
Gasoline,	731 79		
Gas Fixtures,	12 62		
Glass,	1 50		
Hardware, Tools, etc.,	516 76		
Harness Repairs and Stable Supplies,	21 30		
Hats, Caps, etc.,	118 15		
Hay,	687 22		
Kitchen Utensils,	41 52		
Lamps, Lanterns and Supplies,	2 40		
Laundry Supplies,	33 19		
Lumber,	439 28		
Matches,	23 75		
Medicine and Hospital Supplies,	330 02		
Oil (Illuminating),	12 60		
Oil (Lubricating),	21 50		
Paints, Oils, Varnish, etc.,	353 79		
Plumbing Supplies,	329 60		
Record and Account Books,	18 72		
Rubber Goods,	366 22		
School Supplies,	97 33		
Seeds and Plants,	32 26		
Shaftings, Pulleys, etc.,	18 60		
Sloyd Benches and Tools,	216 00		
Spectacles and Repairs,	16 10		
Amounts carried forward,	$16,988 65	$25,[illegible]38 97	$1

TATE PRIMARY SCHOOL, MONSON — *Continued.*

unts brought forward,	$16,988 65	$25,038 97	$131,729 77
y,	37 04		
pe and Fittings,	376 27		
Stamps, etc.,	2 10		
	9 30		
d Repairs,	18 85		
	29 53		
Instruments,	31 65		
cord Dials,	1 80		
	32 10		
per,	12 00		
g Bags,	184 00		
and Repairs,	264 87		
ber and Hanging same,	39 21		
rrows,	9 57		
ware,	1 75		
g Paper, Twine, etc.,	1 50		
		18,040 19	
ISCELLANEOUS EXPENDITURES.			
l of Property,	$60 00		
	20 00		
	27 75		
Balls,	12 00		
	3 33		
ithing,	36 30		
epairs,	38 15		
d Repairs,	99 30		
	7 50		
r Work,	42 50		
Hire,	9 00		
's Services,	265 00		
nent Bureau, Fees,	3 36		
nments,	9 00		
ge,	130 65		
	119 12		
s,	2 00		
ire,	2 75		
n of Boilers,	12 76		
ning,	127 55		
	557 08		
ck,	80 00		
ry and Repairs,	29 65		
Work,	504 00		
and Surgical Attendance,	78 57		
bers, etc.,	73 91		
r Contagious Diseases,	46 44		
services),	11 00		
,	576 68		
ers,	2 50		
unts carried forward,	$2,987 85	$43,079 16	$131,729 77

STATE PRIMARY SCHOOL, MONSON — *Conclu*

Amounts brought forward,	$2,987 85	$43,079 16
Postage,	67 79	
Printing,	74 55	
Rent of Pastures,	120 00	
Repairs to Steam Pump,	59 81	
Return of Runaways,	26 05	
Shoeing Horses,	67 90	
Sundry Incidentals,	55 30	
Telephone and Telegrams,	183 86	
Toys and Games,	14 09	
Transportation and Travelling Expenses,	377 56	
Tuning and Repairing Pianos,	10 22	
Vaccine Points,	10 52	
		4,055 50
Total Expenses, State Primary School, 1894,		. . .

DETAILS No. 250.

MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED.

[Acts 1885, Chap. 239; 1887, Chap. 123; 1894, Chaps. 6 and 25.]

Appropriation paid to Treasurer of Massachusetts School for the Feeble-minded,	$25,000 00
Paid Massachusetts School for the Feeble-minded for Support of State Pupils,	7,875 36
Paid Baldwinsville Cottages for Children for Support of State Pupils,	864 45

DETAILS No. 251.

STATE PAUPERS NOT IN ALMSHOUSES.

[Pub. Stat., Chaps. 79, 80, 84, 85, 86 and 87; Acts 1882, Chap. 181; 1883, Chap. 232; 1886, Chaps. 101 and 330; 1887, Chap. 170; 1888, Chap. 248; 1892, Chap. 243; 1893, Chaps. 217 and 252; 1894, Chap. 25.]

STATE LUNATIC PAUPERS.	
Worcester Lunatic Hospital.	
For Support of Lunatic Paupers,	$40,016 36
Taunton Lunatic Hospital.	
For Support of Lunatic Paupers,	26,296 05
Amounts carried forward,	$66,312 41

ATE PAUPERS NOT IN ALMSHOUSES — *Continued.*

ounts brought forward, ...		$66,312 41	$212,604 24
Westborough Insane Hospital.			
port of Lunatic Paupers, ...		25,592 91	
Danvers Lunatic Hospital.			
port of Lunatic Paupers, ...		24,713 92	
Worcester Insane Asylum.			
port of Lunatic Paupers, ...		22,624 35	
Northampton Lunatic Hospital.			
port of Lunatic Paupers, ...		13,881 73	
chusetts Hospital for Dipsomaniacs.			
port of Patients, ...		7,909 72	
natic Paupers Boarded Out in Families. (*Acts 1885, Chap. 385.*)			
rd, Clothing, etc., ...		6,961 35	
bursements to Towns on Account of pport of Certain Insane Persons. (*Acts 1892, Chap. 243.*)			
. . . . .	$112 98		
ston, ...	112 97		
ugh, ...	84 75		
ield, ...	206 39		
gton, ...	169 46		
. . . . .	67 88		
. . . . .	169 46		
. . . . .	70 11		
e, ...	148 11		
. . . . .	84 75		
n, ...	242 82		
. . . . .	362 85		
, ...	254 88		
, ...	280 44		
. . . . .	275 56		
eld, ...	84 75		
. . . . .	408 56		
y, ...	350 30		
nery, ...	85 42		
lem, ...	106 10		
. . . . .	338 92		
. . . . .	12 54		
ton, ...	143 12		
d, ...	275 56		
, ...	137 79		
. . . . .	123 63		
eld, ...	286 47		
ounts carried forward, . . .		$167,996 39	$212,604 24

STATEMENT VII. **Revenue Expenses.** D

STATE PAUPERS NOT IN ALMSHOUSES — *Concl*

Amounts brought forward,		$167,996 39
Savoy,	$338 92	
Shutesbury,	508 38	
Sunderland,	56 50	
Truro,	73 13	
Tyringham,	95 42	
Wales,	84 75	
Warwick,	214 74	
Wendell,	159 13	
Westhampton,	84 75	
Whately,	112 97	
Worthington,	282 30	
		7,007 56

DETAILS No. 252.

WESTBOROUGH INSANE HOSPITAL, MAINTENANCE.

[Res. 1894, Chap. 44; Acts 1894, Chap. 348.]

GENERAL EXPENSES.

GROCERIES AND PROVISIONS.

Beans, Peas, etc.,	$79 87	
Butter and Cheese,	114 42	
Coffee,	42 51	
Corn Starch, Farina, etc.,	9 31	
Cottolene,	4 62	
Eggs,	49 32	
Fish,	131 47	
Flour, Meal, etc,	17 60	
Fruit,	135 81	
Gelatine,	3 00	
Maccaroni,	5 50	
Meat,	451 02	
Molasses and Syrup,	31 92	
Oatmeal,	10 75	
Olive Oil,	6 00	
Poultry,	40 37	
Rice, Barley, etc,	41 61	
Spices, Essences, etc,	23 94	
Sugar,	342 86	
Tapioca,	9 91	
Tea,	31 09	
Vegetables,	275 19	
Vinegar,	4 80	
		$1,862 89
Amounts carried forward,		$1,862 89

BOROUGH INSANE HOSPITAL, MAINTENANCE — *Con.*

unts brought forward,		$1,862 89	$387,608 19
SUPPLIES.			
	$6 00		
	12 14		
oes and Stock,	12 00		
Brooms, etc.,	16 00		
Pails, etc.,	6 00		
Lime, etc.,	40 00		
d Repairs,	7 40		
	871 99		
al, etc.,	766 87		
and Glassware,	9 13		
s,	184 54		
	9 60		
	42 10		
e, Tools, etc.,	70 84		
nd Repairs,	19 55		
Ink,	21 00		
Supplies,	14 93		
	82 33		
	50 44		
inating),	11 00		
ls, etc.,	3 00		
Supplies,	35 60		
oods,	8 50		
Plants,	39 93		
	25 48		
and Office Supplies,	85 40		
oe and Fittings,	39 97		
d Repairs,	11 60		
	21 19		
nd Snuff,	81 70		
er,	2 80		
		2,609 03	
SCELLANEOUS EXPENDITURES.			
Table Repairs,	$117 37		
spection,	60 00		
bes,	120 20		
ge,	10 05		
	135 32		
	5 00		
	10 00		
ncidentals,	29 21		
tation and Travelling Ex-			
	40 93		
		528 08	
			5,000 00
unt carried forward,			$392,608 19

STATEMENT VII. **Revenue Expenses.** DI

DETAILS No. 253.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS INEBRIATES.

[Acts 1889, Chap. 414; 1890, Chap. 251; 1891, Chap. 158; 1892, Chap. 53; 189

Amount brought forward,		
SUPERINTENDENT.		
Marcello Hutchinson,		$1,666 68
TREASURER.		
Warren F. Spalding,		400 00
ASSISTANT PHYSICIAN.		
Wm. Noyes,		916 65
INSTRUCTOR IN GYMNASTICS.		
Herman J. Boos,		375 00
MATRON.		
E. Hutchinson,	$176 00	
SUPERVISOR.		
J. F. Hammond,	376 00	
STEWARD.		
Chas. H. Waters,	666 68	
		1,218 68
FARMER.		
R. W. Heald,		428 51
FARM HANDS.		
Z. E. Thompson,	$197 94	
W. K. Jackson,	194 24	
R. McDonald,	135 42	
W. J. Murphy,	125 41	
C. A. Bailey,	123 36	
Edward Gurry,	90 00	
J. A. Chipman,	69 18	
A. Harris,	58 78	
		994 33
ENGINEER AND ASSISTANT.		
W. N. Fraser,	$502 58	
A. W. Brown,	400 00	
		902 58
ATTENDANTS, DOMESTICS, ETC.		
C. R. Packard,	$400 00	
E. E. Jones,	239 03	
C. S. Taylor,	235 56	
Amounts carried forward,		$6,902 43

CHUSETTS HOSPITAL FOR DIPSOMANIACS, ETC. — *Con.*

ounts brought forward,		$6,902 43	$392,608 19
McGinnis,	$232 00		
odhue,	219 13		
Knight,	213 35		
onnolly,	213 00		
ellows,	212 56		
hitehouse,	211 84		
allett,	208 00		
lley,	200 00		
nson,	192 70		
mmond,	176 00		
ckard,	130 51		
s,	120 42		
unshee,	112 88		
aser,	112 09		
nes,	112 00		
aylor,	111 70		
astin,	108 87		
cLaughlin,	108 87		
ald,	107 25		
eeks,	92 74		
Guerin,	91 12		
rk,	90 21		
isdell,	87 89		
her,	87 09		
cDonald,	86 68		
bley,	82 25		
ppers,	76 72		
orne,	76 60		
aser,	50 77		
,	50 14		
ea,	27 50		
eriss,	17 34		
lmes,	16 18		
ldrich,	13 51		
thcart,	9 93		
ood,	8 40		
urphy,	6 85		
		4,949 68	
GROCERIES AND PROVISIONS.			
Powders, Soda, etc.,	$25 82		
eas, etc,	25 63		
d Crackers,	879 47		
nd Cheese,	819 42		
nd Cocoa,	203 45		
rch, Farina, etc.,	18 00		
	200 14		
	260 42		
d Meal,	57 92		
ounts carried forwrad,		$11,852 11	$392,608 19

STATEMENT VII. **Revenue Expenses.** D

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS, ET

Amounts brought forward,		$11,852 11
Fruits (Canned and Fresh),	$131 83	
Ice,	156 78	
Lard,	34 92	
Meat,	1,713 82	
Molasses and Syrup,	68 98	
Oatmeal,	37 60	
Pickles, Sauces, etc.,	9 50	
Poultry,	23 22	
Rice, Barley, etc.,	15 91	
Salt,	14 00	
Soap, Sal Soda, etc.,	174 40	
Soups (Canned),	35 00	
Spices, Essences, etc.,	35 36	
Sugar,	384 23	
Tapioca, Sago, etc,	14 34	
Tea,	104 19	
Tobacco, etc.,	70 30	
Vegetables,	237 40	
Vinegar,	19 94	
Yeast,	1 26	
		5,773 25
SUPPLIES.		
Agricultural Implements,	$8 15	
Awnings,	36 85	
Baskets,	13 25	
Belting,	5 98	
Boots, Shoes and Stock,	133 82	
Broom Corn, Supplies, etc.,	1,043 29	
Brooms, Brushes, etc.,	97 93	
Canvas, etc.,	8 52	
Carpets, Rugs, etc.,	3 60	
Castings,	4 85	
Cement, Lime, etc.,	3 00	
Clocks and Repairs,	7 00	
Cloth, Clothing, etc.,	167 16	
Coal,	3,061 32	
Combs,	2 50	
Corn, Oats, etc.,	571 58	
Crockery and Glassware,	59 56	
Disinfectants,	2 85	
Dry Goods,	99 92	
Electrical Supplies,	18 26	
Engine Supplies,	165 30	
Fertilizers,	44 50	
Furniture and Repairs,	54 00	
Glass,	23 17	
Hardware, Tools, etc.,	134 34	
Harness and Repairs,	26 35	
Hats, Caps, etc.,	15 05	
Amounts carried forward,		$17,625 36

CHUSETTS HOSPITAL FOR DIPSOMANIACS, ETC. — *Con.*

unts brought forward, . . .		$17,625 36	$392,608 19
. . . . .	$812 06		
Utensils, ...	4 00		
. . . . .	7 50		
Lanterns and Supplies, .	2 22		
Machinery and Supplies, .	21 61		
d Repairs, ...	20 00		
. . . . .	605 80		
ry and Repairs, ...	153 50		
. . . . .	5 00		
es and Hospital Supplies,	164 49		
minating), ...	10 04		
ricating), ...	7 73		
Oils, Varnish, etc., . . .	497 63		
Supplies, ...	70 57		
nd Account Books, . .	5 25		
er, ...	2 06		
d Plants, ...	127 41		
y and Office Supplies, .	101 97		
ipe and Fittings, . .	51 48		
nd Repairs, ...	13 60		
Instruments, etc., . . .	19 92		
cord Dials, ...	3 20		
. . . . .	17 50		
aper, ...	33 75		
Points, ...	7 00		
and Repairs, ...	81 98		
Guards, ...	10 36		
Shades, Curtains, etc., .	36 55		
ware, ...	6 00		
		8,712 28	
ISCELLANEOUS EXPENDITURES.			
lls, etc., ...	$17 50		
ithing, ...	30 24		
nd Repairs, ...	11 60		
n's Services, ...	202 50		
and Expressage, . . .	204 64		
es, ...	115 64		
tic Apparatus, ...	207 40		
ck, ...	61 25		
and Surgical Attendance, .	5 00		
vering, ...	376 42		
. . . . .	168 98		
. . . . .	13 98		
of Escaped Inmates, . .	294 91		
Horses, ...	45 82		
Incidentals, ...	17 80		
ne and Telegrams, . .	4 57		
ounts carried forward, . . .		$26,337 64	$392,608 19

STATEMENT VII. **Revenue Expenses.** D

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS, ETC

Amounts brought forward, ...		$26,337 64
Transportation and Travelling Expenses, ...	$357 61	
Undertaker's Services, ...	21 50	
Veterinary's Services, ...	5 00	
Water Rates, ...	500 00	
		2,662 36

DETAILS No. 254.

SUPPORT AND BURIAL OF STATE PAUPERS BY CITIES AND TOWNS.

[Acts 1894, Chap. 25.]

SUPPORT OF PAUPERS.		
Paid to Cities and Towns.		
City of Boston, O. of P. (City Hospital), ...	$26,454 34	
of Boston, O. of P. (Carney Hospital), ...	2,992 14	
of Boston, O. of P., ...	151 23	
of Boston, C. P. I., ...	574 30	
of Brockton, ...	46 27	
of Cambridge, ...	198 39	
of Chelsea, ...	391 42	
of Chicopee, ...	301 56	
of Everett, ...	99 90	
of Fall River, ...	1,140 17	
of Fitchburg, ...	85 87	
of Gloucester, ...	136 40	
of Holyoke, ...	339 98	
of Lawrence, ...	630 09	
of Lowell, ...	1,601 00	
of Lynn, ...	202 88	
of Malden, ...	666 93	
of Marlborough, ...	71 28	
of Medford, ...	194 91	
of New Bedford, ...	447 96	
of Newton, ...	959 82	
of Northampton, ...	267 04	
of Pittsfield, ...	145 15	
of Salem, ...	815 04	
of Somerville, ...	430 56	
of Springfield, ...	790 23	
of Taunton, ...	427 59	
of Waltham, ...	368 59	
Amount carried forward, ...		

STATE PAUPERS — *Continued.*

mount brought forward,		. . .	$421,608 19
f Woburn,	$4 23		
f Worcester,	46 48		
f Worcester (City Hospital),	4,228 52		
of Ashburnham,	13 81		
of Ashland,	8 14		
of Athol,	36 16		
of Attleborough,	66 57		
of Auburn,	19 53		
of Blandford,	14 00		
of Bolton,	16 50		
of Carlisle,	5 25		
of Cheshire,	12 00		
of Chester,	23 00		
of Clinton,	281 29		
of Danvers,	18 00		
of Dighton,	57 64		
of Dudley,	10 92		
of Easthampton,	253 61		
of Easton,	54 11		
of Falmouth,	54 85		
of Foxborough,	17 50		
of Framingham,	10 71		
of Gardner,	229 71		
of Greenfield,	20 00		
of Hingham,	10 00		
of Hinsdale,	169 82		
of Holliston,	33 87		
of Hudson,	23 25		
of Hull,	50 00		
of Lancaster,	4 00		
of Littleton,	47 52		
of Maynard,	120 70		
of Melrose,	9 33		
of Montague,	23 91		
of Monterey,	23 00		
of New Braintree,	15 45		
of New Marlborough,	17 99		
of New Salem,	8 58		
of Northbridge,	3 00		
of Oxford,	48 50		
of Palmer,	143 01		
of Pepperell,	27 51		
of Plainfield,	12 01		
of Plymouth,	9 75		
of Raynham,	56 23		
of Rockport,	4 00		
of Rowe,	9 00		
of Sandwich,	14 00		
of Saugus,	13 29		
mount carried forward,		. . .	$421,608 19

STATEMENT VII. **Revenue Expenses.** DE

STATE PAUPERS — *Continued.*

Amount brought forward, . . .	. . .	$
Town of South Hadley, . . .	$47 50	
of Southborough, . . .	12 00	
of Southbridge, . . .	72 64	
of Spencer, ...	182 56	
of Templeton, . . .	75 32	
of Townsend, . . .	26 00	
of Ware, ...	68 86	
of Wareham, . . .	7 50	
of Warren, ...	54 71	
of Webster, ...	186 61	
of Westford, ...	9 55	
		$48,074 54
Paid on Account of 1893.		
City of Boston, O. P. (City Hospital), ...	$8,195 02	
of Boston, O. P. (Carney Hospital), ...	3 57	
of Boston, C. P. I., . . .	791 99	
of Boston, O. P., . . .	2,227 68	
of Brockton, ...	170 55	
of Cambridge, . . .	249 43	
of Chelsea, ...	122 39	
of Chicopee, ...	21 75	
of Everett, ...	164 17	
of Fall River, ...	718 55	
of Fitchburg, ...	208 30	
of Gloucester, . . .	33 25	
of Haverhill, ...	69 11	
of Holyoke, ...	781 62	
of Lawrence, ...	239 17	
of Lowell, ...	1,287 28	
of Lynn, ...	1,524 46	
of Malden, . . .	659 48	
of Marlborough, . . .	52 94	
of Medford, ...	460 07	
of New Bedford, . . .	705 42	
of Newburyport, . . .	62 94	
of Newton, ...	355 45	
of Northampton, . . .	168 36	
of Pittsfield, ...	102 62	
of Salem, ...	153 00	
of Somerville, . . .	182 62	
of Springfield, . . .	514 20	
of Taunton, ...	492 20	
of Waltham, ...	184 13	
of Woburn, ...	24 00	
of Worcester, ...	11 93	
of Worcester City Hospital, .	21 43	
Amounts carried forward, . . .		$48,074 54

STATE PAUPERS — *Continued.*

nounts brought forward,		$48,074 54	$421,608 19
of Acton,	$4 50		
of Adams,	410 40		
of Amesbury,	22 13		
of Ashburnham,	21 00		
of Ashland,	18 00		
of Attleborough,	10 00		
of Braintree,	13 19		
of Brimfield,	37 70		
of Brookline,	17 43		
of Buckland,	10 50		
of Clinton,	91 07		
of Cummington,	12 00		
of Danvers,	80 72		
of Dennis,	69 47		
of Dighton,	41 63		
of Easthampton,	31 00		
of Erving,	20 00		
of Framingham,	112 92		
of Franklin,	10 00		
of Gardner,	28 05		
of Grafton,	15 50		
of Groveland,	112 00		
of Hampden,	6 00		
of Hanover,	56 25		
of Harwich,	128 50		
of Hinsdale,	57 19		
of Holden,	52 00		
of Holliston,	98 14		
of Hopkinton,	52 00		
of Hudson,	157 50		
of Hyde Park,	30 40		
of Ipswich,	61 96		
of Leominster,	118 43		
of Littleton,	17 22		
of Ludlow,	152 45		
of Mansfield,	20 00		
of Methuen,	336 22		
of Milford,	35 35		
of Millbury,	42 50		
of Montague,	45 85		
of North Adams,	238 98		
of North Attleborough,	121 82		
of Northbridge,	15 00		
of Palmer,	51 50		
of Paxton,	16 60		
of Peabody,	93 74		
of Pepperell,	17 22		
of Plainfield,	20 20		
of Raynham,	36 00		
of Reading,	42 15		
nounts carried forward,		$48,074 54	$421,608 19

STATEMENT VII. **Revenue Expenses.** D

STATE PAUPERS — *Continued.*

Amounts brought forward,		$48,074 54
Town of Revere,	$30 50	
of Sandisfield,	38 33	
of Sheffield,	12 00	
of Shutesbury,	11 58	
of South Hadley,	142 03	
of Southbridge,	56 82	
of Southwick,	22 91	
of Sturbridge,	50 43	
of Sunderland,	22 94	
of Swampscott,	7 63	
of Uxbridge,	16 64	
of Walpole,	34 86	
of Ware,	323 22	
of Warren,	28 81	
of Webster,	423 96	
of W. Stockbridge,	16 00	
of Westborough,	8 00	
of Westford,	18 00	
of Westport,	52 50	
of Weymouth,	70 74	
		25,657 36
Paid on Account of 1892 and Previous Years.		
City of Boston,	$82 50	
of Cambridge,	120 07	
of Fall River,	4 07	
of Gloucester,	7 00	
of Lawrence,	192 18	
of Lowell,	76 96	
of Marlborough,	10 00	
of New Bedford,	22 09	
of Newton,	12 75	
of Salem,	9 95	
of Somerville,	78 65	
of Springfield,	14 85	
of Taunton,	16 04	
of Worcester,	22 14	
of Worcester City Hospital,	29 28	
Town of Adams,	148 50	
of Cummington,	4 75	
of Erving,	50 33	
of Grafton,	4 00	
of Merrimac,	34 25	
of Methuen,	3 67	
of North Adams,	17 85	
of Pepperell,	10 00	
of Reading,	115 84	
of Scituate,	20 78	
of Southwick,	78 93	
of Sturbridge,	35 80	
of Wilbraham,	44 00	
		1,267 23
Amount carried forward,		. . .

STATE PAUPERS — *Continued.*

unt brought forward,			$496,607 32
EMPORARY AID OF PAUPERS.			
Paid to Cities and Towns.			
Brockton,	$129 48		
Cambridge,	234 31		
Chelsea,	248 25		
Chicopee,	138 35		
Everett,	105 33		
Fall River,	706 42		
Gloucester,	32 30		
Haverhill,	3 66		
Holyoke,	801 52		
Lawrence,	550 14		
Lowell,	124 50		
Marlborough,	183 50		
New Bedford,	477 63		
Newton,	20 50		
Northampton,	71 00		
Pittsfield,	141 17		
Somerville,	131 92		
Springfield,	151 09		
Taunton,	1,010 93		
Waltham,	113 45		
Woburn,	101 12		
Worcester,	1,012 11		
Ashburnham,	10 63		
Auburn,	8 00		
Beverly,	48 00		
Buckland,	15 09		
Chelmsford,	27 95		
Danvers,	16 00		
Dudley,	169 37		
Easthampton,	106 00		
Hinsdale,	104 65		
Holbrook,	40		
Hubbardston,	14 18		
Hudson,	58 25		
Hyde Park,	3 38		
Lanesborough,	70 43		
Monson,	5 21		
Montague,	12 00		
Nantucket,	20 00		
North Adams,	13 00		
Plymouth,	5 50		
Rowley,	8 00		
Southbridge,	360 94		
Stoneham,	6 13		
Ware,	31 37		
Warren,	7 41		
unt carried forward,			$496,607 32

STATEMENT VII. **Revenue Expenses.**

STATE PAUPERS — *Continued.*

Amount brought forward,		
Town of Webster,	$71 87	
of Westborough,	8 50	
Transportation out of Country,	7,909 69	
Transportation Inland,	1,067 00	
Carriage Hire and Expressage,	574 40	
Board of Paupers,	219 23	
Outfits,	31 65	
Assistance,	9 15	
Clothing,	6 75	
		$17,508 81
Paid on Account of 1893.		
City of Brockton,	$199 91	
of Cambridge,	749 75	
of Chelsea,	290 48	
of Chicopee,	70 95	
of Everett,	76 43	
of Fall River,	313 73	
of Fitchburg,	498 78	
of Gloucester,	44 91	
of Haverhill,	510 68	
of Holyoke,	487 93	
of Lawrence,	308 75	
of Lowell,	510 75	
of Lynn,	196 50	
of Marlborough,	159 50	
of Medford,	52 70	
of New Bedford,	697 86	
of Newburyport,	21 00	
of Newton,	96 45	
of Northampton,	163 18	
of Pittsfield,	137 00	
of Quincy,	71 77	
of Somerville,	333 35	
of Springfield,	471 38	
of Taunton,	569 86	
of Woburn,	23 84	
of Worcester,	921 84	
Town of Abington,	32 70	
of Adams,	6 00	
of Amesbury,	58 68	
of Ashburnham,	75 16	
of Athol,	74 57	
of Attleborough,	20 90	
of Auburn,	35 87	
of Beverly,	20 00	
of Conway,	20 00	
of Dighton,	18 85	
of Dudley,	282 01	
Amounts carried forward,		$17,508 81

STATE PAUPERS — *Continued.*

ounts brought forward,		$17,508 81	$496,607 32
f Easthampton,	$188 96		
f Easton,	21 50		
f Erving,	14 72		
f Fairhaven,	29 50		
f Framingham,	24 00		
f Franklin,	16 00		
f Gardner,	23 63		
f Greenfield,	40 82		
f Holbrook,	8 00		
f Holden,	6 25		
f Hudson,	29 00		
f Ipswich,	3 60		
f Lanesborough,	59 62		
f Ludlow,	82 90		
f Melrose,	16 00		
f Methuen,	138 60		
f Middleton,	8 94		
f Milford,	48 85		
f Monson,	18 84		
f Montague,	15 90		
f Needham,	8 00		
f North Adams,	105 99		
f North Attleborough,	35 73		
f Northbridge,	38 00		
f Norwell,	5 60		
f Norwood,	40 00		
f Orange,	46 75		
f Oxford,	12 45		
f Palmer,	65 81		
f Pepperell,	26 41		
f Plymouth,	28 25		
f Provincetown,	4 60		
f Reading,	4 93		
f Rockland,	32 00		
f Rockport,	24 00		
f Sharon,	4 00		
f South Hadley,	35 70		
f Southbridge,	224 00		
f Spencer,	147 42		
f Stoneham,	16 52		
f Sturbridge,	24 00		
f Swampscott,	40 00		
f Tisbury,	53 40		
f Wakefield,	8 02		
f Ware,	489 04		
f Warren,	43 92		
f Webster,	568 07		
f West Brookfield,	16 00		
f West Springfield,	3 50		
ounts carried forward,		$17,508 81	$496,607 32

STATEMENT VII. Revenue Expenses.

STATE PAUPERS — *Continued.*

Amounts brought forward,		$17,508 81
Town of Westborough,	$3 00	
of Westfield,	65 90	
of Weymouth,	52 05	
of Whitman,	35 71	
of Winchester,	9 38	
		11,737 80
Paid on Account of 1892 and Previous Years.		
City of Cambridge,	$454 56	
of Everett,	2 59	
of Haverhill,	19 31	
of Lawrence,	15 00	
of Lowell,	7 00	
of Lynn,	7 50	
of New Bedford,	2 00	
of Northampton,	27 90	
of Somerville,	33 20	
Town of Adams,	76 00	
of Edgartown,	13 83	
of Erving,	15 00	
of Falmouth,	24 20	
of Gardner,	51 16	
of Methuen,	4 00	
		753 25
BURIAL OF STATE PAUPERS.		
Paid to Cities and Towns.		
City of Boston,	$1,156 84	
of Cambridge,	216 30	
of Chelsea,	151 00	
of Chicopee,	167 00	
of Fall River,	667 00	
of Fitchburg,	95 00	
of Holyoke,	339 00	
of Lawrence,	313 00	
of Lowell,	255 00	
of Malden,	11 00	
of Marlborough,	15 00	
of Medford,	50 00	
of New Bedford,	384 50	
of Newburyport,	15 00	
of Newton,	120 00	
of Northampton,	27 00	
of Pittsfield,	10 00	
of Quincy,	15 00	
of Salem,	54 00	
of Somerville,	20 00	
of Springfield,	35 00	
Amount carried forward,		. . .

STATE PAUPERS — *Continued.*

t brought forward,			$526,607 18
'aunton,	$136 00		
Valtham,	67 50		
Woburn,	108 00		
Vorcester,	167 00		
Acushnet,	15 00		
Ashburnham,	15 00		
Ashland,	15 00		
Athol,	45 00		
Auburn,	10 00		
Billerica,	11 00		
Bolton,	10 00		
Canton,	15 00		
Carver,	15 00		
Chatham,	15 00		
Cheshire,	20 00		
Chester,	15 00		
Dudley,	25 00		
Easthampton,	16 50		
Easton,	10 00		
Gardner,	30 00		
Georgetown,	30 00		
Gosnold,	15 00		
Hingham,	30 00		
Hinsdale,	21 00		
Hudson,	15 00		
Lexington,	15 00		
Maynard,	25 00		
Milford,	22 00		
Monterey,	15 00		
North Attleborough,	20 00		
Northbridge,	5 00		
Norwood,	15 00		
Oxford,	15 00		
Palmer,	56 00		
Provincetown,	25 00		
Randolph,	15 00		
Revere,	15 00		
Rockport,	45 00		
Saugus,	42 00		
Shutesbury,	15 00		
Southborough,	24 00		
Southbridge,	104 50		
Spencer,	24 00		
Sturbridge,	15 00		
Wakefield,	30 00		
Ware,	26 00		
Warren,	15 00		
Watertown,	5 00		
Webster,	25 00		
unt carried forward,			$526,607 18

STATEMENT VII. Revenue Expenses. D

STATE PAUPERS — *Continued.*

Amount brought forward,		
Town of Wellesley,	$10 00	
of West Boylston,	33 50	
of West Springfield,	10 00	
of Westborough,	15 00	
of Whitman,	10 00	
of Williamstown,	15 00	
of Winchendon,	15 00	
of Wrentham,	10 00	
		$5,720 64
Paid on Account of 1893.		
City of Boston,	$1,196 97	
of Cambridge,	100 35	
of Chelsea,	40 00	
of Chicopee,	15 00	
of Everett,	15 00	
of Fall River,	225 00	
of Fitchburg,	30 00	
of Gloucester,	67 00	
of Haverhill,	28 00	
of Holyoke,	38 00	
of Lawrence,	65 00	
of Lowell,	325 00	
of Lynn,	181 00	
of Malden,	41 00	
of Marlborough,	12 00	
of New Bedford,	250 50	
of Newburyport,	15 00	
of Newton,	130 00	
of Somerville,	18 00	
of Springfield,	95 00	
of Taunton,	51 00	
of Woburn,	30 00	
Town of Abington,	10 00	
of Acushnet,	15 00	
of Adams,	32 00	
of Attleborough,	125 00	
of Belchertown,	15 00	
of Boylston,	30 00	
of Dartmouth,	12 00	
of Easton,	3 00	
of Erving,	10 00	
of Gardner,	15 00	
of Gill,	15 00	
of Grafton,	23 40	
of Groveland,	10 00	
of Hanover,	30 00	
of Holbrook,	15 00	
of Hudson,	7 00	
Amounts carried forward,		$5,720 64

STATE PAUPERS — *Continued.*

unts brought forward,		$5,720 64	$526,607 18
Lincoln,	$15 00		
Ludlow,	38 00		
Methuen,	23 00		
Milford,	30 00		
Montague,	36 00		
North Adams,	61 00		
Northbridge,	35 00		
Peabody,	15 00		
Provincetown,	15 00		
Sandisfield,	15 00		
Sheffield,	14 00		
Spencer,	25 00		
Tewksbury,	10 00		
Upton,	15 00		
Uxbridge,	40 00		
Ware,	83 00		
Wareham,	30 00		
Warren,	8 00		
Webster,	69 00		
West Boylston,	4 75		
Westport,	9 00		
Winchendon,	15 00		
		3,941 97	
Account of 1892 and Previous Years.			
Boston,	$10 30		
Cambridge,	8 15		
Chelsea,	10 00		
Gloucester,	45 00		
Lowell,	70 00		
Lynn,	14 00		
Malden,	22 00		
Newton,	20 00		
Northampton,	15 00		
Salem,	11 00		
Woburn,	15 00		
Worcester,	20 00		
Gardner,	10 00		
Grafton,	12 50		
Hingham,	15 00		
Methuen,	23 85		
North Adams,	15 00		
		336 80	
			9,999 41
unt carried forward,		. . .	$536,606 59

STATEMENT VII. **Revenue Expenses.** D

STATE PAUPERS — *Continued.*

Amount brought forward,		. . .
TRANSPORTATION OF STATE PAUPERS.		
Cash paid Fares to Transatlantic Ports and British Provinces,		$6,947 21
Cash paid Fares in the United States,		6,135 59
Officers' Expenses,		2,204 36
Assistance,		1,388 22
Carriage Hire and Expressage,		1,175 21
Board of Paupers,		742 66
Outfits,		112 24
Telegrams,		79 91
SUPPORT AND TRANSPORTATION OF PAUPER INFANTS.		
Board of Infants,		$19,323 60
Travel,		1,142 88
Clothing,		1,985 61
Medical Attendance and Medicines,		692 69
Burial Expenses,		329 00
Making Clothing,		118 42
Expressage and Messengers,		109 45
Advertising,		104 30
Postage and Stationery,		21 00
Rubber Sheeting,		16 20
Furniture,		8 50
INDIGENT AND NEGLECTED CHILDREN. [Acts 1882, Chap. 181.]		
Board of Children,		$34,833 54
Clothing,		7,599 08
Medicine,		484 67
EXPENSES OF CONTAGIOUS DISEASES.		
Paid to Cities and Towns.		
City of Cambridge,	$81 59	
of Chelsea,	182 45	
of Haverhill,	48 00	
of Holyoke,	1,035 13	
of Lawrence,	32 35	
of Lowell,	337 43	
of Somerville,	17 50	
of Springfield,	193 85	
of Worcester,	1,500 08	
Town of Brookline,	292 60	
of Groton,	131 00	
Amount carried forward,		. . .

STATE PAUPERS — *Concluded.*

unt brought forward,		. . .	$622,160 93
Hingham,	$65 06		
Maynard,	360 96		
Norwood,	164 62		
		$4,442 62	
Account of 1893 and Previous Years.			
itchburg,	$170 09		
awrence	15 00		
omerville,	354 59		
Vorcester,	9 00		
Adams,	103 83		
Brookline,	149 55		
Ipswich,	60 00		
Methuen,	149 50		
North Adams,	34 00		
North Attleborough,	15 08		
Walpole,	38 13		
		1,098 77	
			5,541 39
OF SETTLEMENT AND BASTARDY.			
rvices,		$282 70	
		189 99	
Services,		60 00	
		41 41	
xpenses,		8 00	
		6 00	
			588 10

DETAILS No. 255.

MEDICAL EXAMINERS' FEES.

, Chap. 26; Acts 1885, Chaps. 265 and 379; 1887, Chap. 310; 1894, Chap. 25.]

OR REGISTERING AND RECORDING DEATHS.			
ton Adams, M.D.,		$11 00	
e F. Breck, M.D.,		10 50	
. Brown, M.D.,		4 20	
C. Coy, M.D,		4 30	
Croston, M.D.,		11 00	
A. Dolan, M.D.,		16 40	
. Draper, M.D.,		31 90	
M. Durell, M.D.,		17 30	
Fraser, M D.,		1 20	
A. Harris, M.D.,		25 00	
unts carried forward,		$132 80	$628,290 42

STATEMENT VII. **Revenue Expenses.** DETAILS

MEDICAL EXAMINERS' FEES — *Conclude*

Amounts brought forward,	$132 80
Benjamin H. Hartwell, M.D.,	1 60
Andrew H. Hodgdon, M.D.,	2 40
Eugene G Hoitt, M.D.,	2 60
Alexander R. Holmes, M.D.,	2 80
Octavius T. Howe, M.D.,	9 80
John C. Irish, M.D.,	10 60
Patrick H. Keefe, M.D.,	17 00
John D. Kielty, M.D.,	10 60
Julian A. Mead, M.D.,	6 30
James Oliver, M.D.,	4 20
Silas D. Presbrey, M.D.,	5 60
Sumner F. Quimby, M.D.,	4 60
Edward A. Sawyer, M.D.,	3 00
Christopher Seymour, M D.,	4 60
Whitwell P. Small, M.D.,	3 60
J. Winthrop Spooner, M.D.,	1 00
George Stedman, M.D.,	9 00
William D. Swan, M.D.,	25 80
Thomas J. Walker, M.D.,	60
Walter M. Wright, M.D.,	2 00

DETAILS No. 256.

PENSIONS.

[Acts 1894, Chap. 25.]

Henry F. Hale, Res. 1873, Chap. 63,	$240 00
William F. Jordan, Res. 1870, Chap. 64,	180 00
Lewis A. Horton, Res. 1869, Chap. 83,	100 00

DETAILS No. 257.

ANNUITIES.

[Acts 1894; Chaps. 25, 121, 197 and 419.]

Amounts paid on account of Army Service, —	
Paid James Kelley, Res 1874, Chap. 83,	$100 00
George Hayes, Res. 1874, Chap 83,	100 00
George C. Bucknam, Res. 1874, Chap. 83,	100 00
Albert F. Howland, Res. 1876, Chap. 14,	100 00
Lavinia Cook, Res. 1885, Chap. 41,	72 00
Asenath Manning, Res. 1885, Chap. 44,	200 00
M. E. A. B. Norwell, Res. 1887, Chap. 54,[1]	3 34
Amounts carried forward,	$675 34

[1] Died Oct. 12, 1893. Paid from small items.

ANNUITIES — *Concluded.*

ounts brought forward, ...	$675 34	$629,070 92
ice E Barnard, Res. 1887, Chap. 83, .	100 00	
rtha L. Blake, Res. 1887, Chap. 89, .	50 00	
zabeth M. Blake, Res., 1894, Chap. 60,	50 00	
muel Hillman, Res 1894, Chap. 11, .	200 00	
trick Drummey, Res. 1889, Chap. 52,	200 00	
nny Ross, Res. 1891, Chap. 34, . .	200 00	
anna L. Cox, Res. 1892, Chap. 8, .	100 00	
ry E. Daniels, Res. 1893, Chap. 41, .	48 00	
ry A. Holland, Res. 1894, Chap. 53, .	48 00	
on account of injuries received at osac Tunnel, etc., —		
ry McGrath, Res. 1886, Chap. 28, .	100 00	
nie Fitzgerald, Res. 1893, Chap. 5, .	100 00	
trick Buckley, Res. 1891, Chap. 45, .	200 00	
la Raymond, Res. 1892, Chap 56, .	200 00	
mes K. Barbour, Res. 1894, Chap. 24,	200 00	
orge O Bent, Res. 1892, Chap. 66, .	360 00	
rry W. Welch, Res. 1892, Chap. 81, .	200 00	
rgaret McDonald, Res. 1892, Chap. 102, ...	100 00	
rgaret Murphy, Res. 1893, Chap. 13,	200 00	
		3,331 34

DETAILS No. 258.

CHUSETTS CHARITABLE EYE AND EAR INFIRMARY.

[Res. 1894, Chap. 41; Acts 1894, Chap. 348.]

of Appropriation paid Treasurer, .	. . .	20,000 00

DETAILS No. 259.

TIGATION OF THE BURDENS IMPOSED ON COMMONWEALTH BY THE IMMIGRATION PAUPERS AND CRIMINALS.

92, Chap. 91; 1893, Chap. 113; 1894, Chap. 105; Acts 1894, Chap. 546.]

. Wells, Services, ...	. . .	25 00
al Expenses Charitable Department, 894, ...	. . .	$652,427 26

STATE BOARD OF LUNACY A
CHARITY.

DETAILS No. 260.

EXPENSES OF THE BOARD OF LUNACY AND CH

[Pub. Stat., Chap. 79; Acts 1886, Chap. 101; 1889, Chap. 370; 1894, Cha

John D. Wells, Clerk, Salary,	$2,000 00
Travelling Expenses of the Board,	1,169 16
John D. Wells, Services in the matter of Alien Immigration,	300 00
Printing,	211 05
Postage, Expressage and Telegrams,	207 57
Messenger's Services,	152 50
Stationery,	136 96
Publications,	56 25
Clerical Assistance,	33 75
Setting up Chicago Exhibit,	28 52
Books,	23 95
Advertising,	15 75
Newspapers,	12 00
Directory,	5 50
Cleaning Clock,	1 50
Electrical Apparatus,	1 50

DETAILS No. 261.

AUXILIARY VISITORS OF THE BOARD OF LUNACY AND CHARITY.

[Pub. Stat , Chap. 79; Acts 1894, Chap. 25.]

Travel and other Expenses of Sundry Visitors,	. . .

DETAILS No. 262.

DEPARTMENT OF IN-DOOR POOR.

[Pub. Stat., Chap. 79; Acts 1894, Chap. 25.]

SUPERINTENDENT.	
Stephen C. Wrightington, Salary,	$3,200 00
Amounts carried forward,	$3,200 00

DEPARTMENT OF IN-DOOR POOR — *Continued.*

unts brought forward, ...		$3,200 00	$5,676 03
EXTRA CLERKS.			
. Lewis, ...	$1,575 00		
H. Benton,. . . .	1,224 05		
. Jacobs, ...	1,200 00		
. Morton,. . . .	1,200 00		
P. Bagley,. . . .	1,200 00		
. Fairbanks, . . .	1,100 00		
M. Doane, ...	1,000 00		
I. Hull, ...	1,000 00		
. Whiting, . . .	1,000 00		
G. Southmayd, . .	1,000 00		
Beale, ...	1,000 00		
W. Bowker, . . .	1,000 00		
ick Davis, . . .	1,000 00		
H. Brown,. . . .	991 67		
. Colcord, from March 16,	951 61		
Wiley, ...	900 00		
. Morgan, . . .	800 00		
Hancock, ...	800 00		
Tyler, ...	700 00		
Cornish, ...	700 00		
lynn, ...	695 83		
Baker, ...	658 34		
I. Smith, ...	600 00		
Page,.	600 00		
McBride, ...	500 00		
Heurlin, from June 25, .	465 00		
Haskell, from July 23, .	396 78		
F. Emery, from Septem-			
. . . . .	257 50		
W. Wright, . . .	175 00		
Allen, ...	50 00		
Breslin, ...	50 00		
Lynch, ...	50 00		
		24,840 78	
LING AND CONTINGENT EXPENSES.			
. Morton, Travel, . .	$1,129 65		
. Lewis, Travel, . .	929 49		
H. Benton, Travel, . .	775 66		
I. Smith, Travel, . .	771 07		
H. Brown, Travel, . .	687 92		
ick Davis, Travel, . .	673 96		
P. Bagley, Travel, . . .	654 24		
C. Wrightington, Travel, .	640 50		
G. Southmayd, Travel, .	608 78		
Hancock, Travel, . .	596 17		
. Whiting, Travel, . .	572 55		
Page, Travel, . . .	522 70		
unts carried forward, ...		$28,040 78	$5,676 03

STATEMENT VII. **Revenue Expenses.** DETAILS 262.

DEPARTMENT OF IN-DOOR POOR — *Continued.*

Amounts brought forward, ...		$28,040 78	$5,676 03
Mary S. Beale, Travel, . . .	$419 29		
George H. Hull, Travel, . . .	314 51		
Henry L. Haskell, Travel, . .	251 37		
John B. F. Emery, Travel, . .	187 58		
Edward W. Bowker, Travel, . .	185 00		
Bertha W. Jacobs, Travel, . .	115 90		
Emma S. Wiley, Travel, . .	51 50		
E. Mabel Tyler, Travel, . .	2 44		
		10,090 28	
BOAT OFFICE EXPENSES.			
Rent, ...	$81 29		
Cleaning, ...	20 00		
Coal, ...	9 15		
Water Rates, ...	7 50		
Oil Heater and Oil, ...	7 40		
Moving Office Effects, ...	2 50		
Window Shade, ...	1 00		
Broom, ...	40		
		129 24	
BOARD AND TRANSPORTATION OF CHILDREN.			
Board and Transportation, . .	$1,616 75		
Telephone, Postage and Expressage, ...	420 16		
Assistance, ...	208 20		
Clothing, ...	191 96		
Medical Services, ...	75 35		
Artificial Limb, ...	75 00		
Advertising, ...	58 93		
Stationery, ...	32 61		
Burial, ...	26 00		
Interpreter, ...	2 00		
		2,706 96	
OFFICE EXPENSES.			
Stationery, ...	$574 50		
Telephone and Telegrams, . .	466 19		
Postage, ...	324 00		
Directories, ...	113 50		
Typewriter and Cabinet, . .	102 50		
Printing, ...	83 89		
Extra Clerk Hire, ...	80 00		
Lawyer's Services, ...	68 98		
Newspapers, ...	29 25		
Typewriter Supplies, ...	20 64		
Travelling Bags, ...	20 00		
Railroad Guides, ...	18 50		
Amounts carried forward, . . .		$40,967 26	$5,676 03

DEPARTMENT OF IN-DOOR POOR — *Concluded.*

ounts brought forward, . . .		$40,967 26	$5,676 03
Typewriter, . . .	$17 50		
iting, ...	12 00		
nusetts Digest, . . .	12 00		
g Office, ...	11 00		
. . . . .	9 00		
nusetts Reports, . . .	4 50		
Law Book, ...	4 00		
ation Reports, . . .	3 60		
ls, ...	3 50		
Sweeper, ...	3 00		
ng Press, ...	1 25		
		1,983 30	
			42,950 56

DETAILS No. 263.

DEPARTMENT OF OUT-DOOR POOR.

[Pub. Stat., Chap. 79; Acts 1894, Chap. 25.]

SUPERINTENDENT.			
Stone, Salary from January 8, . .		$2,452 96	
EXTRA CLERKS.			
B. Tufts, ...	$1,575 00		
F. Cummings, . . .	1,500 00		
L. Crawford, . . .	1,500 00		
I. White, ...	1,400 00		
ck A. Burt, ...	1,400 00		
D Tripp, ...	1,200 00		
in W. Peck, ...	1,100 00		
D. Hawkes, ...	1,000 00		
J. Hinchcliffe, . . .	1,000 00		
I. Pray, from January 16, .	959 68		
A. Morison, ...	800 00		
. Merrill, ...	600 00		
na C. Faden, . . .	600 00		
A. Soper, ...	600 00		
ne A. Kiley, from January	566 13		
W. Kelley, ...	480 00		
et A. McCall, . . .	250 00		
Higgins, ...	113 33		
		16,644 14	
VEL AND CONTINGENT EXPENSES.			
I. White, Travel, . .	$585 00		
in W. Peck, Travel, . .	521 35		
D. Hawkes, Travel, . .	390 00		
ounts carried forward, . . .		$19,097 10	$48,626 59

STATEMENT VII. Revenue Expenses. DETAILS 264.

DEPARTMENT OF OUT-DOOR POOR — *Concluded.*

Amounts brought forward,		$19,097 10	$48,626 59
Willard D. Tripp, Travel,	$370 00		
Harry H. Pray, Travel,	310 00		
George B Tufts, Extra Services,	200 00		
George B. Tufts, Travel,	48 51		
William J. Hinchcliffe, Travel,	245 00		
Edwin F. Cummings, Travel,	170 00		
Frederick A. Burt, Travel,	102 72		
Sarah M. Crawford, Travel,	40 00		
Margaret A. McCall, Travel,	25 00		
		3,007 58	
GENERAL OFFICE EXPENSES.			
Printing,	$865 71		
Postage, Messenger and Telegram,	460 25		
Stationery,	447 63		
Publications,	73 25		
Legal Expenses,	17 28		
Travelling Bags,	12 50		
Typewriter Supplies,	5 65		
Directory,	5 50		
Railroad Guide,	5 00		
		1,892 77	23,997 45

DETAILS No. 264.

INSPECTOR OF INSTITUTIONS.

[Pub. Stat., Chap. 79; Acts 1894, Chap. 25.]

INSPECTOR.			
Charles E. Woodbury, Salary,		$2,750 00	
CLERKS.			
Henry C. Prentiss,	$1,800 00		
Henry A. Purdie,	1,000 00		
Amelia D. Delano,	637 50		
Mabel E. Bacon,	600 00		
Sarah Chapman,	466 66		
Florence Burbank,	230 35		
Sadie L. Powers,	200 00		
Martha E. Lovell,	37 10		
Harriet J. Lovell,	20 97		
		4,992 58	
INCIDENTAL AND CONTINGENT EXPENSES.			
Mabel E. Bacon, Travel,	$700 02		
Inspector's Travel,	554 80		
Henry C. Prentiss, Travel,	188 55		
Amounts carried forward,		$7,742 58	$72,624 04

INSPECTOR OF INSTITUTIONS — *Concluded.*

unts brought forward, . . .		$7,742 58	$72,624 04
e, ...	$176 75		
. . . . .	134 82		
Services, ...	127 30		
y, ...	101 06		
Purdie, Travel, . .	95 76		
of Insane, . . .	52 42		
. Lovell, Travel, . .	51 85		
. . . . .	51 11		
ons, ...	33 14		
of Nurse, ...	25 00		
. Lovell, Travel, . . .	24 71		
ers, ...	17 00		
e, ...	15 32		
. . . . .	10 25		
g Bag, ...	6 25		
, ...	5 50		
Assistance, ...	4 15		
, ...	3 56		
s, ...	2 50		
Books, ...	1 75		
		2,383 57	
			10,126 15
l Expenses State Board Lunacy and arity, 1894, ...		. . .	$82,750 19

MILITARY.

DETAILS No. 265.

ADJUTANT-GENERAL'S DEPARTMENT.

[Pub. Stat., Chap. 14, Sects. 11 and 14; Acts 1892, Chap. 366; 1893, Chap. 367; 1894, Chaps. 3, 26, 236 and 312.]

ADJUTANT-GENERAL.			
Samuel Dalton, Salary, ...		$3,600 00	
CLERKS.			
William C. Capelle, First Clerk, .	$2,200 00		
Walter A. Kezar, Second Clerk, Died Feb. 2, 1893, ...	133 33		
William H. Flowers, Jr., from Feb. 1, 1893, ...	1,466 67		
		3,800 00	
ADDITIONAL CLERK.			
John P. Reynolds, ...		2,000 00	
EXTRA CLERKS AND MESSENGER.			
John E. Campbell, ...	$1,405 00		
Frank Thomas, ...	1,300 00		
Luke R. Landy, ...	1,200 00		
John Baker, ...	1,200 00		
Warren B. Gallucia, from March 5, .	822 67		
John H. Gould, ...	700 00		
William H. Flowers, Jr., . .	146 53		
Patrick C. Conway, Messenger, .	800 00		
Messenger Service, ...	18 00		
		7,592 20	
INCIDENTALS.			
Printing and Binding, ...	$1,263 13		
Postage, ...	719 38		
Stationery, ...	601 58		
Travelling Expenses, ...	256 13		
Express, Messengers and Telegrams, ...	253 35		
Typewriter, ...	76 50		
Newspapers, ...	26 50		
Wrapping Paper, ...	18 14		
Sundries, ...	12 00		
Typewriter Ribbons, ...	8 00		
Directory, ...	5 50		
Oak Frame and Glass, ...	4 75		
		3,244 96	
			$20,237 16
Amount carried forward, . . .		. . .	$20,237 16

DETAILS No. 266.

QUARTERMASTER'S INCIDENTALS.

[ub. Stat., Chap. 14, Sects. 11 and 14; 1893, Chap. 367; 1894, Chap. 26.]

unt brought forward, ...		. . . .	$20,237 16
PLOYEES AT STATE ARSENAL.			
R. Reed, ...	$782 50		
Mahoney, ...	782 50		
		$1,565 00	
INCIDENTALS.			
Howe, Contract for Paint-			
ildings at State Arsenal, .	$1,014 80		
ge, ...	526 74		
Uniforms, ...	440 65		
Camp, ...	346 00		
Camp, ...	236 50		
. . . . .	201 38		
ndy, Travel, ...	196 87		
g Harnesses, ...	175 65		
g Stables, ...	175 42		
Wood, ...	167 49		
ng Expenses, ...	131 34		
. . . . .	125 00		
e, ...	105 75		
al and Oats, ...	104 84		
g Gun Carriages, . . .	95 00		
g Water Pipes, ...	93 55		
Tent Floors, ...	88 29		
g Tents, ...	75 96		
ng Camp Ground, . . .	71 25		
ithing, ...	70 25		
g Tent Floors, ...	55 00		
y, ...	54 60		
g Wagons, ...	41 50		
Signs, ...	36 25		
. . . . .	36 03		
State Property to Arsenal,	33 52		
Tents, ...	32 00		
g Paper, ...	26 39		
Caps, ...	26 20		
e, ...	20 71		
Hire, ...	18 00		
Knapsacks, ...	17 30		
Gatling Guns, ...	16 00		
aments, ...	16 00		
g Roof, ...	15 45		
ng Boiler, ...	15 00		
g Lawn Mowers, . . .	13 85		
le, ...	12 00		
Buckets, ...	12 00		
ounts carried forward, ...		$1,565 00	$20,237 16

STATEMENT VII. Revenue Expenses. DETAILS 267.

QUARTERMASTER'S INCIDENTALS — *Concluded.*

Amounts brought forward,		$1,565 00	$20,237 16
Postage,	$10 00		
Making Cartridge Bags,	9 00		
Laundry Work, etc.,	8 85		
Ammunition from South Framingham to Boston,	8 00		
Cartridge Blocks,	8 00		
Hire of Horse,	5 00		
Repairing Lamps,	4 70		
Repairing Heliotypes,	4 00		
		4,998 08	
			6,563 08

DETAILS No. 267.

QUARTERMASTER'S SUPPLIES.

[Pub. Stat., Chap. 14; Acts 1893, Chap. 367; 1894, Chap. 26.]

Wall Tents,	$6,654 60	
Trousers,	5,128 23	
Overcoats,	2,301 11	
Coats,	1,261 06	
Helmets,	861 00	
Pitching Tents,	860 00	
Saddle Cloths,	812 25	
Cartridges,	709 00	
Chevrons and Stripes,	575 93	
Tent Floors,	557 24	
Repairing Gatling Guns,	519 74	
Flags,	420 35	
Cap Devices,	410 00	
Maps of Massachusetts,	300 00	
Harness,	271 00	
Shoulder Straps for Haversacks,	250 00	
Ambulance Corps' Dress Coats,	232 40	
Making Chests,	228 80	
Sinks and Shelves,	209 20	
Use of Tents,	200 00	
Powder,	199 60	
Swords,	169 00	
Kelsey Furnace and Fittings,	160 00	
Naval Brigades' Blouses,	149 04	
Coal,	114 76	
Knapsacks,	113 75	
Fatigue Caps,	100 00	
Beds and Bedding,	97 00	
Shovels,	94 00	
Tent Pins,	81 75	
Maps of Boston and Vicinity,	75 00	
Amounts carried forward,	$24,115 81	$26,800 24

QUARTERMASTER'S SUPPLIES — *Concluded.*

nts brought forward,	$24,115 81	$26,800 24
Straps,	66 00	
se,	64 00	
s,	58 80	
	57 05	
s,	56 40	
l and Oats,	48 10	
	48 00	
Punch,	34 27	
nd Pails,	32 25	
ke,	30 00	
Wagons,	27 00	
Drill Books,	26 25	
d,	25 50	
	23 15	
	22 75	
	21 00	
t,	18 00	
es,	18 00	
	18 00	
ads,	17 50	
	16 00	
,	16 00	
ons,	15 00	
aves,	15 00	
rogs,	14 00	
un Tactics,	12 50	
Office Use,	11 00	
	9 55	
f Military Signalling,	7 50	
g,	7 00	
jor's Baton,	7 00	
	6 45	
	6 39	
umbers,	6 00	
	6 00	
ds,	6 00	
	4 88	
Mowing Machine,	4 00	
	1 50	
	40	
		25,000 00
nt carried forward,		$51,800 24

DETAILS No. 268.

MILITARY ACCOUNTS.

[Pub. Stat., Chap. 14; Acts 1893, Chap. 367; 1894, Chap. 26.]

Amount brought forward,		. . .	$51,800 24
Carriage Hire, Governor and Staff,		$1,458 14	
Travelling Expenses, Governor and Staff,		970 46	
Entertaining State Guests,		832 60	
Inauguration Dinner,		99 70	
Armory Inspections,		84 00	
Use of Rifle Range,		80 00	
Surgeon General's Travel,		59 59	
Freight,		57 41	
E. R. Champlin, Judge Advocate General's Report on Shooting Accident at Lynn Armory,		56 50	
Repairing Uniforms,		43 50	
Stenographer's Services,		42 63	
Use of Steam Launch,		40 00	
Dinner to Inspectors,		32 15	
Floral Design for Monument at Dedham,		25 00	
Electric Light,		12 00	
Telephone,		10 00	
Horses at Drill,		8 00	
Veterinary's Services,		5 00	
			3,916 63

DETAILS No. 269.

ARMORY RENTS.

[Pub. Stat., Chap. 14; Acts 1893, Chap. 367; 1894, Chaps. 5, 26, 197, 492 and 546.]

Adams, Co M, Second Regiment,		$300 00	
Amesbury, Co. B, Eighth Regiment,		400 00	
Co. B. Eighth Regiment, account 1893,		400 00	
Amherst, Co. K, Second Regiment,		66 66	
Attleborough, Co. I, Fifth Regiment,		200 00	
Beverly, Co. E, Eighth Regiment,		400 00	
Boston, Headquarters First Brigade,	$200 00		
Headquarters Second Brigade,	200 00		
Headquarters First Regiment,	200 00		
Headquarters Fifth Regiment,	200 00		
Amounts carried forward,		$1,766 66	$55,716 92

ARMORY RENTS — *Continued.*

unts brought forward, . . .		$1,766 66	$55,716 92
Headquarters Ninth Regiment, ...	$200 00		
Headquarters First Battalion Cavalry, . . .	200 00		
Headquarters Naval Battalion, ...	200 00		
Co.'s A, B, C and D, Naval Battalion, ...	1,600 00		
Co.'s A, C, D, G, K and L, First Regiment, . . .	2,400 00		
Co.'s A and H, Fifth Regiment, ...	100 00		
Co. L, Sixth Regiment, .	50 00		
Co.'s A, B, C, D, E, H and I, Ninth Regiment, . .	2,450 00		
First Corps Cadets, . .	1,800 00		
Co.'s A and D, First Battalion Cavalry, ...	1,100 00		
Battery A, First Battalion Light Artillery, . . .	300 00		
Signal Corps, First Brigade, ...	200 00		
Signal Corps, Second Brigade, ...	200 00		
Ambulance Corps, Second Brigade, ...	100 00		
		11,700 00	
e, Co. K, Fifth Regiment, . . .		400 00	
, Co. I, First Regiment, . . .		400 00	
ge, Co. B, First Regiment,	$400 00		
Co. B, Fifth Regiment,	400 00		
		800 00	
Co. F, Cavalry (Detachment), .		75 00	
ord, Co. F, Cavalry (Detachment), .		300 00	
Co. H, First Regiment, . . .		400 00	
Co K, Ninth Regiment, . . .		300 00	
, Co. I. Sixth Regiment, . . .		400 00	
, Co. K, Eighth Regiment, . . .		400 00	
d, Co. H, Second Regiment, to April		100 00	
er, Co. M, First Regiment,	$250 00		
Co. F, Naval Battalion,	200 00		
Co. F, Naval Battalion, account 1893, . .	200 00		
		650 00	
g, Co. B, Sixth Regiment,	$400 00		
Co. D, Sixth Regiment,	400 00		
		800 00	
ounts carried forward, . . .		$18,491 66	$55,716 92

STATEMENT VII. **Revenue Expenses.** DETAILS 269.

ARMORY RENTS — *Continued.*

Amounts brought forward, . . .		$18,491 66	$55,716 92
Framingham, Co. E, Sixth Regiment, . .		350 00	
Gardner, Co. F, Second Battalion, . . .		300 00	
Gloucester, Co. G, Eighth Regiment, . .		250 00	
Greenfield, Co. L, Second Regiment, . .		350 00	
Haverhill, Co. F, Eighth Regiment, . .		200 00	
Holyoke, Co. D, Second Regiment, . .		200 00	
Hudson, Co. M, Fifth Regiment, . . .		350 00	
Lawrence, Headquarters First Battalion Artillery, .	$200 00		
Co. F, Ninth Regiment, ...	400 00		
Battery C, First Battalion Artillery, .	600 00		
Battery C, First Battalion Artillery, account 1892, . .	300 00		
		1,500 00	
Lowell, Co's C and G, Sixth Regiment, ...	$800 00		
Co. M, Ninth Regiment, .	400 00		
Ambulance Corps, First Brigade (Detachment), .	100 00		
Co D, Second Corps of Cadets, ...	400 00		
		1,700 00	
Lynn, Co.'s D and I, Eighth Regiment, ...	$800 00		
Co. E, Naval Battalion, .	400 00		
		1,200 00	
Malden, Co. L, Fifth Regiment, . . .		400 00	
Marblehead, Co C, Eighth Regiment, . .		300 00	
Marlborough, Headquarters Sixth Regiment, . .	$200 00		
Co. F, Sixth Regiment, ...	400 00		
		600 00	
Medford, Co. E, Fifth Regiment, . . .		100 00	
Milford, Co. M, Sixth Regiment, . . .		50 00	
Natick, Co. L, Ninth Regiment, . . .		175 00	
New Bedford, Co. E, First Regiment, ...	$400 00		
Co. G, Naval Brigade, ...	200 00		
		600 00	
Amounts carried forward, . . .		$27,116 66	$55,716 92

ARMORY RENTS — *Concluded.*

unts brought forward, . . .		$27,116 66	$55,716 92
port, Co. A, Eighth Regiment, .		112 50	
Co. C, Fifth Regiment, . . .		400 00	
pton, Co. I, Second Regiment, . .		300 00	
ndover, Co. L, Eighth Regiment, .		250 00	
Co. E, Second Regiment, . . .		350 00	
n, Co. D, Fifth Regiment, . .		300 00	
econd Corps Cadets, . .	$1,000 00		
Headquarters Eighth Regiment, ...	200 00		
Co. H, Eighth Regiment, .	300 00		
		1,500 00	
le, Co. M, Eighth Regiment, . .		300 00	
lge, Co. K, Sixth Regiment, . .		300 00	
ld, Co.'s B and G, Second Regiment, . .	$800 00		
Co. H, Naval Brigade,	166 66		
Headquarters Second Regiment, . .	200 00		
		1,166 66	
n, Co. H, Sixth Regiment, . .		400 00	
Co. F, First Regiment, . . .		400 00	
d, Co. A, Sixth Regiment,	$236 66		
Co. A, Sixth Regiment, account of 1893, .	400 00		
		636 66	
, Co. F, Fifth Regiment,	$300 00		
Co F, Fifth Regiment, account of 1893, . .	100 00		
		400 00	
, Co. F, Cavalry (Detachment), .		175 00	
Co. G, Fifth Regiment, . . .		300 00	
r, Co.'s A and C, Second Regiment, . . .	$1,046 33		
Co. G, Ninth Regiment,	400 00		
Battery B, Light Artillery, ...	600 00		
		2,046 33	
			36,453 81
unt carried forward, . . .		. . .	$92,170 73

DETAILS NO. 270.

MILITIA BOUNTY.

[Pub. Stat., Chap. 14; Acts 1889, Chap. 360; 1893, Chap. 367; 1894, Chaps. 26, 236 and 312.]

Amount brought forward, . . .		. . .	$92,170 73
COMMENCEMENT DAY AT HARVARD COLLEGE, JULY 6.			
Company A, First Cavalry. James W. Pierce, Paymaster, —			
Band, ...	$192 00		
Officers and Men, . .	490 47		
	$682 47		
INAUGURATION OF THE GOVERNOR, JANUARY 4.			
Battery A, Second Brigade. Aaron A. Hall, Paymaster, —			
Officers and Men, ...	156 62		
FUNERAL ESCORT TO PRIVATE E. F. KEHOE, MAY 27.			
Ninth Regiment of Infantry. Henry Dobbins, Paymaster, —			
Company E, ...	18 00		
FUNERAL ESCORT TO PRIVATE WILLIAM E. WATSON, JUNE 29.			
Sixth Regiment of Infantry.			
Company L, ...	16 00		
FUNERAL ESCORT TO PRIVATE A. H. HILLERS, JULY 6.			
First Battalion of Cavalry. James W. Pierce, Paymaster, —			
Company A, ...	18 00		
FUNERAL ESCORT TO PRIVATE A. A. MCLAUGHLIN, SEPTEMBER 25.			
Ninth Regiment of Infantry. Henry Dobbins, Paymaster, —			
Company H, ...	16 00		
		$907 09	
Amounts carried forward, . . .		$907 09	$92,170 73

MILITIA BOUNTY — *Continued.*

ANNUAL DRILL.				
unts brought forward, . . .			$907 09	$92,170 73
Regiment of Infantry.				
B. Parker, Paymaster, —				
l Staff, . .	$209 36			
. . . .	96 00			
A, . . .	124 56			
B, . . .	130 56			
C, . . .	124 56			
D, . . .	126 56			
E, . . .	122 56			
F, . . .	112 56			
G, . . .	124 56			
H, . . .	122 56			
I, . . .	114 56			
K, . . .	130 56			
L, . . .	122 56			
M, . . .	128 56			
		$1,790 08		
Regiment of Infantry.				
C. Warren, Paymaster, —				
l Staff, . .	$217 53			
. . . .	96 00			
A, . . .	118 56			
B, . . .	130 56			
C, . . .	107 06			
D, . . .	109 56			
E, . . .	114 56			
F, . . .	118 56			
G, . . .	120 56			
H, . . .	120 56			
I. . . .	122 56			
K, . . .	124 56			
L, . . .	126 56			
M, . . .	93 06			
		1,720 25		
Regiment of Infantry.				
d L. Tucker, Paymaster, —				
l Staff, . .	$214 53			
. . . .	96 00			
A, . . .	126 56			
B, . . .	124 56			
C, . . .	92 56			
D, . . .	118 56			
E, . . .	128 56			
unts carried forward,		$3,510 33	$907 09	$92,170 73

STATEMENT VII. **Revenue Expenses.** DETAILS 270.

MILITIA BOUNTY — *Continued.*

ANNUAL DRILL — *Continued.*				
Amounts brought forward,		$3,510 33	$907 09	$92,170 73
Company F,	$112 56			
G,	110 56			
H,	96 56			
I,	119 56			
K,	120 56			
L,	114 56			
M,	120 56			
		1,696 25		
Eighth Regiment of Infantry.				
Edward G. Moody, Paymaster, —				
Field and Staff,	$210 86			
Band,	96 00			
Company A,	110 56			
B,	120 56			
C,	110 56			
D,	112 56			
E,	96 56			
F,	124 56			
G,	124 56			
H,	98 56			
I,	112 56			
K,	108 56			
L,	108 56			
M,	122 56			
		1,657 58		
Ninth Regiment of Infantry.				
Henry Dobbins, Paymaster, —				
Field and Staff,	$221 03			
Band,	96 00			
Company A,	120 56			
B,	126 56			
C,	110 56			
D,	108 56			
E,	117 56			
F,	110 56			
G,	110 56			
H,	119 56			
I,	118 56			
K,	114 56			
L,	104 56			
M,	106 39			
		1,684 58		
Amounts carried forward,		$8,548 74	$907 09	$92,170 73

MILITIA BOUNTY — *Continued.*

ANNUAL DRILL — *Continued.*			
ounts brought forward,	$8,548 74	$907 09	$92,170 73
irst Corps of Cadets.			
es E. Stevens, Paymaster, —			
d Staff, . . . $57 23			
. . . . . 96 00			
y A, ... 90 06			
B, ... 144 06			
C, ... 87 06			
D, ... 144 06			
	618 47		
econd Corps of Cadets.			
rd A. Maloon, Paymaster, —			
nd Staff, . . . $57 23			
. . . . . 96 00			
ny A, ... 80 56			
B, ... 77 89			
C, ... 88 17			
D, ... 80 06			
	479 91		
Naval Battalion.			
les S. Tuckerman, Pay-			
ster, —			
nd Staff, . . . $138 43			
. . . . . 96 00			
ny A, ... 84 39			
B, ... 102 95			
C, ... 107 12			
D, ... 114 62			
E, ... 86 56			
F, ... 114 45			
G, ... 86 73			
H, ... 108 73			
	1,039 98		
st Battalion of Cavalry.			
es W. Pierce, Paymaster, —			
nd Staff, . . . $108 57			
ny A, ... 461 47			
D, ... 473 47			
	1,043 51		
Company F, Cavalry.			
k H. Briggs, Paymaster, —			
s and Men, ...	437 97		
mounts carried forward,	$12,168 58	$907 09	$92,170 73

STATEMENT VII. Revenue Expenses. DETAILS 270.

MILITIA BOUNTY — *Continued.*

ANNUAL DRILL — *Concluded.*				
Amounts brought forward,		$12,168 58	$907 09	$92,170 73
First Battalion of Light Artillery.				
Henry B. Clapp, Paymaster, —				
Field and Staff, . . .	$73 95			
Company B, ...	216 22			
C, ...	236 22			
		526 39		
Battery A, Second Brigade.				
Aaron A. Hall, Paymaster, —				
Officers and Men, ...		242 97		
First Brigade.				
Frank H. Briggs, Paymaster, —				
Field and Staff, . . .	$169 64			
Signal Corps, ...	46 75			
		216 39		
Second Brigade.				
Aaron A. Hall, Paymaster, —				
Field and Staff, . . .	$160 09			
Signal Corps, ...	54 75			
		214 84		
			13,369 17	
CAMP DUTY.				
First Regiment of Infantry.				
Horace B. Parker, Paymaster, —				
Field and Staff, . . .	$746 80			
Band, ...	480 00			
Company A, ...	648 80			
B, ...	652 80			
C, ...	648 80			
D, ...	628 80			
E, ...	606 80			
F, ...	554 80			
G, ...	632 80			
H, ...	650 80			
I, ...	632 80			
K, ...	650 80			
L, ...	610 80			
M, ...	600 80			
		$8,746 40		
Amounts carried forward,		$8,746 40	$14,276 26	$92,170 73

MILITIA BOUNTY — *Continued.*

CAMP DUTY — *Continued.*			
unts brought forward,	$8,746 40	$14,276 26	$92,170 73
d Regiment of Infantry.			
ald C. Edson, Paymaster, —			
d Staff,	$1,034 40		
	480 00		
y A,	652 80		
B,	652 80		
C,	544 80		
D,	626 80		
E,	632 80		
F,	568 80		
G,	652 80		
H,	620 80		
I,	579 95		
K,	626 80		
L,	576 80		
M,	608 80		
		8,859 15	
Regiment of Infantry.			
d L. Tucker, Paymaster, —			
d Staff,	$1,069 90		
	480 00		
y A,	600 80		
B,	650 80		
C,	618 34		
D,	620 80		
E,	620 80		
F,	576 80		
G,	528 80		
H,	552 80		
I,	618 80		
K,	626 80		
L,	640 80		
M,	568 80		
		8,775 04	
Regiment of Infantry.			
d L. Tucker, Paymaster, —			
d Staff,	$1,114 15		
	480 00		
y A,	621 30		
B,	602 80		
C,	548 80		
D,	592 80		
E,	709 36		
F,	552 80		
unts carried forward,	$26,380 59	$14,276 26	$92,170 73

STATEMENT VII. **Revenue Expenses.** DETAILS 270.

MILITIA BOUNTY — *Continued.*

CAMP DUTY — *Continued.*				
Amounts brought forward,		$26,380 59	$14,276 26	$92,170 73
Company G,	$600 91			
H,	542 80			
I,	611 80			
K,	542 80			
L,	652 80			
M,	584 80			
		8,757 42		
Eighth Regiment of Infantry.				
Edward G. Moody, Paymaster, —				
Field and Staff,	$1,105 65			
Band,	480 00			
Company A,	584 80			
B,	604 80			
C,	648 80			
D,	582 80			
E,	502 80			
F,	652 80			
G,	652 80			
H,	528 80			
I,	632 80			
K,	528 80			
L,	562 80			
M,	576 80			
		8,645 25		
Ninth Regiment of Infantry.				
Henry Dobbins, Paymaster, —				
Field and Staff,	$1,104 15			
Band,	480 00			
Company A,	612 80			
B,	576 80			
C,	548 80			
D,	614 80			
E,	610 80			
F,	622 80			
G,	533 80			
H,	565 30			
I,	563 80			
K,	558 80			
L,	530 80			
M,	551 95			
		8,475 40		
Amounts carried forward,		$52,258 66	$14,276 26	$92,170 73

MILITIA BOUNTY — *Continued.*

CAMP DUTY — *Continued.*				
unts brought forward,		$52,258 66	$14,276 26	$92,170 73
irst Corps of Cadets.				
s E. Stevens, Paymaster, —				
d Staff, . . .	$286 15			
. . . . .	480 00			
y A, ...	450 30			
B, ...	714 30			
C, ...	441 30			
D, ...	716 30			
		3,088 35		
cond Corps of Cadets.				
rd A. Maloon, Paymaster, —				
d Staff, . . .	$286 15			
. . . . .	480 00			
y A, ...	439 30			
B, ...	403 45			
C, ...	448 85			
D, ...	408 30			
		2,466 05		
Naval Battalion.				
s S. Tuckerman, Paymaster, —				
d Staff, . . .	$632 81			
. . . . .	480 00			
y A, ...	433 65			
B, ...	518 25			
C, ...	423 43			
D, ...	439 10			
E, ...	511 48			
F, ...	583 10			
G, ...	447 65			
H, ...	599 10			
		5,068 57		
t Battalion of Cavalry.				
W. Pierce, Paymaster, —				
d Staff, . . .	$568 95			
. . . . .	480 00			
y A, ...	2,187 35			
D, ...	2,187 35			
		5,423 65		
ompany F, Cavalry.				
s H. Briggs, Paymaster, —				
. . . . .	$480 00			
y, ...	2,426 85			
		2,906 85		
unts carried forward,		$71,212 13	$14,276 26	$92,170 73

STATEMENT VII. Revenue Expenses. DETAILS 270.

MILITIA BOUNTY — *Continued.*

CAMP DUTY — *Concluded.*				
Amounts brought forward,		$71,212 13	$14,276 26	$92,170 73
First Battalion of Light Artillery.				
Henry B Clapp, Paymaster, —				
Field and Staff, . .	$531 45			
Band, ...	480 00			
Battery B, . . .	1,131 60			
C, . . .	1,131 10			
		3,274 15		
Battery A, Second Brigade.				
Aaron A. Hall, Paymaster, —				
Band, ...	$480 00			
Officers and men, . .	1,237 10			
		1,717 10		
First Brigade.				
Frank H. Briggs, Paymaster, —				
General and Staff, . .	$1,056 84			
Signal Corps, . . .	243 75			
Ambulance Corps, . .	304 85			
		1,605 44		
Second Brigade.				
Aaron A. Hall, Paymaster, —				
General and Staff, . .	$999 54			
Signal Corps, . . .	251 75			
Ambulance Corps, . .	338 40			
		1,589 69		
			79,398 51	
ALLOWANCE TO OFFICERS FOR CARE AND RESPONSIBILITY OF THE MILITARY PROPERTY OF THE COMMONWEALTH.				
First Regiment of Infantry.				
Col. Thomas R. Mathews, Commanding, . .	$19 58			
Capt. John A. Nowell, Co. A, ...	38 47			
Capt. William E. Lombard, Co. B, . . .	51 39			
Capt. Henry W. Atkins, Co. C, ...	50 00			
Capt. Joseph H. Frothingham, Co. D, . . .	50 00			
Amounts carried forward,			$93,674 77	$92,170 73

MILITIA BOUNTY — *Continued.*

WANCE TO OFFICERS — *Continued.*				
ounts brought forward, . . .			$93,674 77	$92,170 73
orris O. Danforth, ...	$50 00			
lbert B. Chick, ...	50 00			
hester M. Flan- Co H, . . .	50 00			
harles William- Co. I, ...	50 00			
eorge F. Quimby, ...	50 00			
red M. Whiting, ...	50 00			
. L. Braley, Co.	50 00			
		$559 44		
Second Regiment of Infantry.				
Embury P. Clark, nanding, . .	$19 58			
illiam A. Condy, ...	50 00			
Henry McDonald, ...	50 00			
enry B. Fairbanks, ...	50 00			
harles W. Brown, ...	41 25			
Edgar R. Train, ...	8 75			
homas E. Leavitt, ...	5 83			
harles N. Edgell, ...	50 00			
John J. Leonard, ...	50 00			
Marcellus D. ges, Co. H, . .	50 00			
Edgar G. Thayer, ...	50 00			
red. E. Pierce, Co.	50 00			
Reuben A. Whip- Co M, . . .	37 50			
Ezra N. Jones, M, ...	12 50			
		525 41		
nounts carried forward, .		$1,084 85	$93,674 77	$92,170 73

STATEMENT VII. **Revenue Expenses.** DETAILS 270.

MILITIA BOUNTY — *Continued.*

ALLOWANCE TO OFFICERS — *Continued.*				
Amounts brought forward,		$1,084 85	$93,674 77	$92,170 73
Fifth Regiment of Infantry.				
Capt. Edward E. Mason, Co. B,	$24 44			
Capt. Daniel C. Scott, Co. C,	39 86			
Capt. R. S. Cordingley, Co. C,	10 14			
Capt Willard C. Butler, Co. D,	50 00			
Capt. Murray D. Clement, Co. F,	50 00			
Capt. Joseph C. Larock, Co. G,	50 00			
Capt. Francis Meredith, Co. H,	50 00			
Capt. William H. Goff, Co. I,	50 00			
Capt. W. E. Morrison, Co. K,	50 00			
Capt. Elmore E. Locke, Co. L,	50 00			
Capt. A. M. Mossman, Co. M,	50 00			
		474 44		
Sixth Regiment of Infantry.				
Capt. Edward J. Gihon, Co. A,	$50 00			
Capt. George H. Priest, Co. B,	50 00			
Capt. George E. Lull, Co. C,	26 53			
Capt. Arthur D. Prince, Co. C,	23 47			
Capt. J. E. McConnell, Co. D,	61 67			
Capt. Frank E. Miller, Co. E,	50 00			
Capt. George A. Devlin, Co. F,	14 59			
Capt. S. G. Sweetser, Co. H,	50 00			
Capt. F. E. Cutter, Co. I,	50 00			
Capt. Ulysses A. Goodell, Co. K,	50 00			
Capt. William J. Williams, Co. L,	50 00			
Amounts carried forward,		$1,559 29	$93,674 77	$92,170 73

MILITIA BOUNTY — *Continued.*

VANCE TO OFFICERS — *Continued.*				
unts brought forward,		$1,559 29	$93,674 77	$92,170 73
hn T. Berrill, ...	$5 56			
lter L. Tougas, ...	3 34			
. E. Whitney, ...	41 10			
		526 26		
ighth Regiment of Infantry.				
harles L. Dodge, nding, . .	$19 58			
hn H. Gilman, ...	50 00			
lison E. Tuttle, ...	6 81			
hn E. Higgins, ...	7 92			
ank A. Graves, ...	35 83			
eeman Murray, ...	50 00			
cius H. Perry, ...	50 00			
illiam C. Dow, ...	50 00			
nard P. O'Reilly, ...	50 00			
bert F. Staples, ...	50 00			
en T. Brackett, ...	33 19			
orge N. B. Cous- . I, ...	16 81			
ank C. Damon, ...	50 00			
rank A. Coan, ...	50 00			
. M. Parsons, ...	50 00			
		570 14		
h Regiment of Infantry.				
Fred B. Bogan, nding, . .	$19 58			
aniel J. Keefe, ...	50 00			
unts carried forward,		$2,655 69	$93,674 77	$92,170 73

STATEMENT VII. Revenue Expenses. DETAILS 270.

MILITIA BOUNTY — *Continued.*

ALLOWANCE TO OFFICERS — *Continued.*				
Amounts brought forward,		$2,655 69	$93,674 77	$92,170 73
Capt. George F. H. Murray, Co B,	$50 00			
Capt. Patrick T. Sullivan, Co. C,	70			
Lieut. Henry Crane, Co. C,	17 64			
Capt. Thomas F. Quinlan, Co. C,	31 66			
Capt. F. L. Magurn, Co. D,	50 00			
Capt. J. G. Fennessey, Co. E,	50 00			
Capt. Joseph H. Joubert, Co. F,	50 00			
Capt. William Regan, Co. G,	50 00			
Capt. John J. Hayes, Co. H,	50 00			
Capt. Lewis A. Dowd, Co. I,	50 00			
Capt. W. F. Shaughnessey, Co. K,	50 00			
Capt. M. E. Morris, Co. L,	15 00			
Capt. Alex. A. Kane, Co. L,	35 00			
Capt. Anthony D. Mitten, Co. M,	50 00			
		619 58		
First Corps of Cadets.				
Lieut.-Col. Thomas F. Edmands,		50 00		
Second Corps of Cadets.				
Lieut.-Col. John W. Hart,		50 00		
Naval Battalion.				
Lieut. John Lawrence, Co. A,	$50 00			
Lieut. William M. Paul, Co. B,	50 00			
Lieut. William A. Cary, Co. C,	50 00			
Lieut. John W. Weeks, Co. D,	6 53			
Lieut H. D. Sears, Co. E,	50 00			
Lieut. John D. Munroe, Co. F,	50 00			
		256 53		
Amounts carried forward,		$3,631 80	$93,674 77	$92,170 73

MILITIA BOUNTY — *Continued.*

WANCE TO OFFICERS — *Concluded.*			
unts brought forward, .	$3,631 80	$93,674 77	$92,170 73
First Battalion of Cavalry.			
niel K. Emerson, ...	$50 00		
orge F. Hender-o. D, . . .	50 00		
	100 00		
Company F, Cavalry.			
race W. Wilson,	$23 34		
isha H. Shaw, .	26 66		
	50 00		
Battery A.			
xter H. Follett, . . .	89 03		
Battery C.			
N. Duchesney, .	$25 97		
illiam L. Stedman,	63 05		
	89 02		
First Brigade.			
J. A. Hunneman, l Corps, . .	$23 82		
W. N. Tolman, l Corps, . .	1 18		
Myles Standish, lance Corps, .	15 00		
	40 00		
Second Brigade.			
Henry W. Sprague, l Corps, ...	25 00		
		4,024 85	
TINGUISHED MARKSMEN'S MATCH.			
. Parker, Paymaster, — s and Men, ...		146 50	
nounts carried forward, . . .		$97,846 12	$92,170 73

STATEMENT VII. Revenue Expenses. DETAILS 270.

MILITIA BOUNTY — *Continued.*

STATE RIFLE MATCH.			
Amounts brought forward, . . .		$97,846 12	$92,170 73
H. B. Parker, Paymaster, First Regiment, ...	$54 00		
A. C. Edson, Paymaster Second Regiment, ...	32 50		
A. C. Warren, Paymaster, Fifth Regiment, ...	34 50		
E. L. Tucker, Paymaster, Sixth Regiment, ...	34 50		
E. G. Moody, Paymaster, Eighth Regiment, ...	32 50		
Henry Dobbins, Paymaster, Ninth Regiment, ...	30 50		
F. H. Briggs, Paymaster, First Brigade, ...	13 00		
H. B. Parker, Paymaster, Signal Corps, First Brigade, . .	6 00		
J. W. Pierce, Paymaster, First Battalion Cavalry, . . .	32 00		
C. E. Stevens, Paymaster, First Corps Cadets, ...	41 00		
E. A. Maloon, Paymaster, Second Corps Cadets, ...	32 00		
C. S. Tuckerman, Paymaster, Naval Battalion, ...	35 00		
		377 50	
Mustering Officers and Paymasters, ...	$881 26		
Board of Inspection, ...	949 89		
Board of Examiners, ...	482 00		
Board of Medical Examiners, .	21 00		
Board of Survey, ...	72 00		
Postage Allowance, ...	1,925 00		
Allowance to Adjutants, . . .	590 00		
Servants at Camp, ...	93 50		
Officers' Board at Camp, . .	40 00		
Adjutant General's and Servants' Meals at Fort Warren, . .	18 15		
Horses at Camp, ...	2,186. 00		
Horses at Drill, ...	384 00		
		7,642 80	
			105,866 42
RECAPITULATION.			
Special Duty, ...	$907 09		
Annual Drill, ...	13,369 17		
Camp Duty, ...	79,398 51		
Amounts carried forward,	$93,674 77	. . .	$198,037 15

MILITIA BOUNTY — *Concluded.*

ATE RIFLE MATCH — *Concluded.*			
ounts brought forward,	$93,674 77	. . .	$198,037 15
ce to Officers,	4,024 85		
ished Marksmen's Match,	146 50		
fle Match,	377 50		
ng Officers and Paymas-	881 26		
f Inspection,	949 89		
f Examiners,	482 00		
f Medical Examiners,	21 00		
f Survey,	72 00		
Allowance,	1,925 00		
ce to Adjutants,	590 00		
at Camp,	93 50		
Board at Camp,	40 00		
General's *et als.* Meals at Varren,	18 15		
t Camp,	2,186 00		
t Drill,	384 00		
		$105,866 42	

DETAILS No. 271.

MILITIA TRANSPORTATION.

., Chap. 14; Acts 1893, Chap. 367; 1894, Chaps. 26, 236 and 312.]

ANNUAL DRILL.			
d Regiment of Infantry.			
ald C. Edson, Paymaster,—			
y C,	$38 40		
irst Corps of Cadets.			
es E. Stevens, Paymaster,—			
d Staff, $8 16			
16 32			
y A, 27 20			
B, 45 56			
C, 27 20			
D, 45 56			
	170 00	$208 40	
ounts carried forward,		$208 40	$198,037 15

STATEMENT VII. Revenue Expenses. DETAILS 271.

MILITIA TRANSPORTATION — *Continued.*

CAMP DUTY.				
Amounts brought forward,			$208 40	$198,037 15
First Regiment of Infantry.				
Horace B. Parker, Paymaster,—				
Field and Staff,	$9 80			
Band,	6 72			
Company A,	17 06			
B,	24 40			
C,	17 08			
D,	16 52			
E,	143 84			
F,	86 92			
G,	16 52			
H,	29 28			
I,	65 88			
K,	17 08			
L,	16 24			
M,	127 68			
		$595 04		
Second Regiment of Infantry.				
Archibald C. Edson, Paymaster,—				
Field and Staff,	$101 64			
Band,	73 92			
Company A,	56 12			
B,	187 88			
C,	48 76			
D,	200 60			
E,	172 28			
F,	116 48			
G,	187 88			
H,	54 28			
I,	210 56			
K,	181 72			
L,	255 36			
M,	339 84			
		2,187 32		
Fifth Regiment of Infantry.				
Albert C. Warren, Paymaster,—				
Field and Staff,	$29 40			
Band,	20 16			
Company A,	52 44			
B,	58 56			
C,	26 00			
D,	134 56			
Amounts carried forward,		$2,782 36	$208 40	$198,037 15

MILITIA TRANSPORTATION — *Continued.*

CAMP DUTY — *Continued.*				
ounts carried forward,		$2,782 36	$208 40	$198,037 15
y E,	$60 32			
F,	33 60			
G,	65 72			
H,	47 84			
I,	66 08			
K,	73 16			
L,	62 40			
M,	64 96			
		795 20		
Sixth Regiment of Infantry.				
rd L. Tucker, Paymaster, —				
d Staff,	$14 80			
	9 60			
y A,	75 64			
B,	85 84			
C,	61 48			
D,	82 88			
F,	21 20			
G,	66 12			
H,	63 24			
I,	37 12			
K,	102 00			
L,	51 24			
M,	26 40			
		697 56		
th Regiment of Infantry.				
rd G. Moody, Paymaster, —				
d Staff,	$54 76			
	35 52			
y A,	127 60			
B,	138 60			
C,	90 28			
D,	69 12			
E,	73 32			
F,	119 56			
G,	126 88			
H,	72 52			
I,	75 52			
K,	87 36			
L,	95 68			
M,	49 68			
		1,216 40		
ounts carried forward,		$5,491 52	$208 40	$198,037 15

MILITIA TRANSPORTATION — *Continued.*

CAMP DUTY — *Continued.*				
Amounts brought forward,		$5,491 52	$208 40	$198,037 15
Ninth Regiment of Infantry.				
Henry Dobbins, Paymaster, —				
Field and Staff,	$30 24			
Band,	20 16			
Company A,	49 56			
B,	45 36			
C,	42 84			
D,	53 36			
E,	47 88			
F,	99 76			
G,	47 84			
H,	44 52			
I,	45 36			
K,	49 92			
L,	7 84			
M,	89 44			
		674 08		
First Corps of Cadets.				
Charles E. Stevens, Paymaster, —				
Company B,	$0 68			
C,	68			
		1 36		
Second Corps of Cadets.				
Edward A. Maloon, Paymaster, —				
Field and Staff,	$5 76			
Band,	11 52			
Company A,	19 20			
B,	17 76			
C,	19 68			
D,	54 72			
		128 64		
Naval Brigade.				
Charles S. Tuckerman, Paymaster, —				
Field and Staff,	$9 52			
Band,	6 72			
Company A,	11 48			
B,	13 72			
C,	10 64			
D,	10 92			
E,	33 84			
F,	120 96			
G,	99 20			
H,	226 80			
		543 80		
Amounts carried forward,		$6,839 40	$208 40	$198,037 15

MILITIA TRANSPORTATION — *Continued.*

CAMP DUTY — *Concluded.*			
ounts brought forward, . $6,839 40		$208 40	$198,037 15
First Battalion of Cavalry.			
W. Pierce, Paymaster, —			
d Staff, . . $11 76			
. . . . . 20 16			
31 92			
Company F, Cavalry.			
H. Briggs, Paymaster, —			
. . . . . 33 60			
rst Battalion of Light Artillery.			
B. Clapp, Paymaster, —			
d Staff, . . $20 64			
. . . . . 41 28			
61 92			
tery A, Second Brigade.			
A. Hall, Paymaster, —			
. . . . . 20 16			
First Brigade.			
H. Briggs, Paymaster, —			
d Staff, . . $15 96			
Corps, . . . 18 48			
nce Corps, . . 29 72			
64 16			
Second Brigade.			
A Hall, Paymaster, —			
d Staff, . . $15 12			
Corps, . . . 18 48			
nce Corps, . . 24 36			
57 96		7,109 12	
TINGUISHED MARKSMEN'S MATCH.			
Parker, Paymaster, —			
and men, ...		89 30	
ounts carried forward, ...		$7,406 82	$198,037 15

STATEMENT VII. Revenue Expenses. DETAILS 271.

MILITIA TRANSPORTATION — *Continued.*

STATE RIFLE MATCH.			
Amounts brought forward,		$7,406 82	$198,037 15
H. B. Parker, Paymaster, First Regiment,	$22 86		
A. C. Edson, Paymaster, Second Regiment,	75 28		
A. C. Warren, Paymaster, Fifth Regiment,	14 02		
E. L. Tucker, Paymaster, Sixth Regiment,	8 58		
E. G. Moody, Paymaster, Eighth Regiment,	17 06		
Henry Dobbins, Paymaster, Ninth Regiment,	14 10		
F. H. Briggs, Paymaster, First Brigade,	1 68		
H. B. Parker, Paymaster, Signal Corps, First Brigade,	1 26		
J. W. Pierce, Paymaster, First Battalion Cavalry,	7 56		
C. E. Stevens, Paymaster, First Corps Cadets,	8 40		
E. A. Maloon, Paymaster, Second Corps Cadets,	15 68		
C. S. Tuckerman, Paymaster, Naval Battalion,	35 06		
		221 54	
TRAVELLING EXPENSES.			
Officers attending meetings,—			
First Brigade,	$182 96		
Second Brigade,	9 12		
First Regiment,	111 76		
Second Regiment,	367 36		
Fifth Regiment,	176 08		
Sixth Regiment,	375 04		
Eighth Regiment,	160 56		
Ninth Regiment,	106 24		
Naval Battalion,	268 28		
First Battalion of Cavalry,	31 76		
First Battalion of Light Artillery,	96 16		
Mustering Officers and Paymasters,	767 68		
Officers presiding at elections,	52 48		
Amounts carried forward,		$7,628 36	$198,037 15

MILITIA TRANSPORTATION — *Concluded.*

VELLING EXPENSES — *Concluded.*			
ounts brought forward, . . .		$7,628 36	$198,037 15
visiting Companies, . .	$733 28		
and Equipments to and Camp, ...	1,423 70		
f Inspection, ...	376 24		
f Examiners, ...	526 88		
f Medical Examiners, .	6 24		
f Survey, ...	1 92		
rtation to Drill, October 9, .	4,640 03		
t Drill, October 9, . . .	418 00		
rtation to and from Fort en, ...	491 25		
Tank at Fort Warren, . .	147 67		
Camp Equipage, . . .	242 30		
School, ...	237 68		
Steam Launch, ...	60 00		
f Horses, ...	28 50		
s to Revise Regulations, .	50 40		
Weeks, Expenses to Wash-, ...	50 25		
of Officers called by the ant General, ...	38 24		
		12,178 06	
			19,806 42
NSPORTATION RECAPITULATION.			
Drill, ...	$208 40		
uty, ...	7,109 12		
ished Marksmen's Match, .	89 30		
fle Match, ...	221 54		
Attending Meetings, Pay-rs, etc., ...	12,178 06		
		19,806 42	
DETAILS No. 272.			
MILITIA RIFLE PRACTICE.			
[Acts 1894, Chap. 26.]			
ition to First Regiment, . . .		$750 00	
to Second Regiment, . . .		695 00	
to Fifth Regiment, . . .		495 00	
ounts carried forward, . . .		$1,940 00	$217,843 57

STATEMENT VII. **Revenue Expenses.** D

MILITIA RIFLE PRACTICE — *Concluded.*

Amount brought forward, . . .	$1,940 00
Ammunition to Sixth Regiment, . . .	425 00
to Eighth Regiment, . . .	650 00
to Ninth Regiment, . . .	500 00
to First Corps Cadets, . .	200 00
to Second Corps Cadets, . .	200 00
to Naval Battalion, . . .	350 00
to First Battalion Cavalry, .	100 00
to Company F, Cavalry, . .	50 00
Company F, Cavalry, Rifle Match, July 17, .	27 20
Naval Brigade, Rifle Match, Aug. 11, . .	214 20
Second Corps Cadets, Rifle Match, Aug. 27, .	71 28
Medals and Badges, ...	1,980 85
Labor, ...	268 90
Targets and Repairs, ...	254 49
Typewriting, ...	192 83
Cash Prizes, ...	183 00
Assistance on Statistical Work, . .	150 00
Qualifying Men, Naval Brigade, . .	150 00
Clerical Expenses, State Rifle Matches, .	126 69
Inspectors of Rifle Practice, . . .	120 29
Pictures for Prizes, ...	101 20
Printing, ...	81 99
Postage, ...	80 00
Seats for Target Range, ...	62 00
Marksmen's Buttons, ...	61 20
Sharpshooters' Buttons, ...	60 00
Prize to Captain Edward J. Gihon, . .	50 00
Tug at Fort Warren, ...	50 00
Telephone, ...	48 00
Stationery, ...	47 25
Men on Target Range, ...	47 15
Qualifying Men, First Regiment, . .	25 00
Qualifying Men, Second Regiment, .	25 00
Red Quills for Marksmen, . . .	19 88
Painting and Lettering Indicators, . .	12 50
Repairs to Targets, ...	12 22
Surveyor's Services, ...	8 00
Work on Tents, ...	7 00
Marker's Services, ...	6 00
Sharpening Drills, ...	5 46
Coal Tar, ...	5 00
Amount carried forward, ...	. . .

DETAILS No. 273.

MILITIA CAMP GROUND.

[Pub. Stat., Chap. 14; Acts 1893, Chap. 367; 1894, Chap. 26.]

unt brought forward, ...	. . . .	$226,813 15
. . . . .	$680 50	
Steam Pump, ...	103 41	
and Raking, ...	101 00	
Cart, ...	67 50	
lass, ...	33 81	
g Guns, Water Tank, etc., . .	33 00	
		[1] 1,019 22

DETAILS No. 274.

ATION OF A LIST OF MASSACHUSETTS OFFICERS, SAILORS AND MARINES.

s. 1875, Chap. 15; 1880, Chap. 8; Acts 1894, Chap. 26]

V. Wilson, Services, ...	$1,850 00	
. . . . .	50 00	
. . . . .	13 47	
y, ...	2 75	
		1,916 22

DETAILS No. 275.

REPAIRS OF UNIFORMS.

[Acts 1893, Chap. 367; 1894, Chap. 26.]

nce for Repairs of Uniforms to, —		
Briggs, Paymaster, First Brigade, .	$226 33	
Hall, Paymaster, Second Brigade, .	172 08	
Parker, Paymaster, First Regiment y, ...	1,174 35	
l C. Edson, Paymaster, Second ent Infantry, ...	1,072 71	
. Warren, Paymaster, Fifth Regi- nfantry, ...	1,060 68	
L. Tucker, Paymaster, Sixth Regi- nfantry, ...	1,089 95	
unts carried forward, . . .	$4,796 10	$229,748 59

[1] $19.22 paid from small items.

STATEMENT VII. Revenue Expenses. DETAILS 276.

REPAIRS OF UNIFORMS — *Concluded.*

Amounts brought forward, . . .	$4,796 10	$229,748 59
Edward G. Moody, Paymaster, Eighth Regiment Infantry, ...	1,071 88	
Henry Dobbins, Paymaster, Ninth Regiment Infantry, ...	1,065 45	
Henry B. Clapp, Paymaster, First Battalion Artillery, ...	281 17	
James W. Pierce, Paymaster, First Battalion Cavalry, ...	232 45	
Edward A. Maloon, Paymaster, Second Corps Cadets, ...	237 40	
Charles S. Tuckerman, Paymaster, Naval Battalion, ...	893 66	
P. I. Barber, Second Regiment Infantry, .	44 17	
W. A. Bancroft, Fifth Regiment Infantry, .	19 58	
		8,641 86

DETAILS No. 276.

EXPENSES, CARE, HEATING AND REPAIRS OF NEW ARMORIES.

[Acts 1883, Chap. 384; 1894, Chap. 26.]

BOSTON SOUTH ARMORY.			
F. H. Whiting, Armorer, . .	$1,200 00		
A. D. Peck, Assistant Armorer, .	800 00		
Coal and Wood, ...	702 29		
Gas, ...	394 76		
Telephone, ...	120 00		
Water Rates, ...	93 80		
Sundries, ...	81 65		
Repairing Roof, ...	55 00		
Repairing Conductor, ...	50 00		
Iron Door, ...	33 00		
Travel, ...	25 10		
Copper Conductors, ...	24 00		
Repairing Target Range, . . .	23 50		
Removing Ashes, ...	23 00		
Hose, ...	18 00		
Cuspidores, ...	13 00		
Brooms and Brushes, ...	10 00		
Truck, ...	9 94		
		$3,677 04	
Amounts carried forward, . . .		$3,677 04	$238,390 45

EXPENSES OF NEW ARMORIES — *Continued.*

Amounts brought forward,		$3,677 04	$238,390 45
BOSTON EAST ARMORY.			
Thomas J. McLaughlin, Armorer,	$1,200 00		
Edward Fitzgerald, Assistant Armorer,	800 00		
Coal and Wood,	692 05		
Gas,	520 28		
Plumbing,	259 02		
Sundries,	160 24		
Telephone,	157 30		
Water Rates,	143 10		
Repairing Steam Fittings,	96 00		
Painting,	73 05		
Racks and Partition,	60 00		
Setting Glass,	29 50		
Travel,	28 75		
Disinfectant,	25 00		
Steel Cases,	20 00		
Door Check,	12 00		
Brooms and Dusters,	9 63		
Shovelling Snow,	7 00		
		4,292 92	
FITCHBURG ARMORY.			
John T. Burke, Armorer,	$800 00		
Gas,	495 12		
Coal,	119 45		
Water Rates,	25 00		
Sundries,	11 07		
Hose,	6 00		
		1,456 64	
LAWRENCE ARMORY.			
John P. Ryan, Armorer,	$800 00		
Gas,	506 28		
Coal and Wood,	348 80		
Telephone,	90 00		
Sundries,	26 53		
Repairing Steam Pipes,	7 70		
		1,779 31	
LOWELL ARMORY.			
Thomas G. Farnsworth, Armorer,	$900 00		
Coal,	473 36		
Gas,	325 43		
Water Rates,	86 83		
Sundries,	64 95		
Repairing Steam Pipe,	19 68		
Mat,	10 00		
		1,880 25	
Amounts carried forward,		$13,086 16	$238,390 45

STATEMENT VII. **Revenue Expenses.** D

EXPENSES OF NEW ARMORIES — *Conclude*

Amounts brought forward,		$13,086 16
LYNN ARMORY.		
John A. Carr, Armorer, from May 21,	$551 61	
Furniture,	1,138 75	
Coal,	208 25	
Gas,	90 97	
Sundries,	72 90	
Lettering Doors, etc.,	24 00	
Water Rates,	14 77	
Travel,	10 50	
Stationery,	9 38	
Wire Mat,	8 00	
		2,129 13
WORCESTER ARMORY.		
George W. Hubbard, Armorer,	$1,000 00	
Gas,	761 53	
Coal,	262 50	
Fitting up Gun and Uniform Rooms,	222 00	
Desk and Chairs,	96 00	
Door in Front Entry,	80 00	
Repairs,	78 23	
Water Rates,	28 05	
Shovelling Snow,	19 00	
		2,547 31

DETAILS No. 277.

SURGEON GENERAL'S DEPARTMENT.

[Pub. Stat., Chap. 14, Sect. 17; Acts 1893, Chap. 367; 1894, Chap. 26.]

SURGEON GENERAL.		
Thomas Kittredge, to January 3,	$9 68	
Herbert L. Burrell, from January 4,	1,190 32	
		$1,200 00
CONTINGENT EXPENSES.		
Medicines,	$395 62	
Stretchers,	150 00	
Printing,	105 44	
Altering Emergency Chest,	100 60	
Instruments,	98 37	
Stationery,	85 60	
Litter Straps,	84 37	
Amounts carried forward,	$1,020 00	$1,200 00

URGEON GENERAL'S DEPARTMENT — *Concluded.*

unts brought forward,	$1,020 00	$1,200 00	$256,153 05
Services,	51 59		
C. Capelle, Services,	50 00		
Hire,	44 00		
C. Gould, Services,	39 00		
Medicine Chest,	35 00		
Services,	30 50		
Camp,	26 25		
mps,	25 25		
ng Ambulance,	20 00		
	18 14		
	15 75		
	14 60		
Campbell, Services,	14 60		
	13 95		
s Services,	13 00		
e Boxes,	10 80		
of Rations,	10 00		
es,	8 00		
g Instruments,	7 00		
	5 70		
loth,	5 50		
e,	4 05		
,	4 00		
	3 05		
Work,	2 44		
	2 40		
ole Case,	2 25		
	2 00		
nd Pestle,	1 13		
		1,499 95	
			2,699 95

DETAILS No. 278.

HEAVY ARTILLERY DRILL.

[Res. 1893, Chap. 97; Acts 1893, Chap. 480.]

oden Guns and Appurtenances,		$1,300 00	
oden Mortar,		700 00	
g Instruments,		292 90	
rt,		85 00	
		35 00	
,		27 00	
			[1] 2,439 90
l Military Expenses, 1894,			$261,292 90

[1] Paid from appropriation of 1893.

EXPENSES RESULTING FROM TH
OF THE REBELLION.

DETAILS No. 279.

STATE AND MILITARY AID.

[Acts 1889, Chap. 395; 1891, Chap. 220; 1894, Chap. 2, 279 and

[Being amount reimbursed to Cities and Towns for aid paid during

BARNSTABLE COUNTY.

	Acts 1889, Chap. 301.	Acts 1889, Chap. 279.
Barnstable,	$1,179 00	$9 00
Bourne,	584 00	16 00
Brewster,	228 00	-
Chatham,	938 00	10 00
Dennis,	923 50	-
Falmouth,	320 00	-
Harwich,	1,286 00	-
Orleans,	164 00	-
Provincetown,	730 00	-
Sandwich,	320 00	48 00
Truro,	124 00	-
Wellfleet,	34 00	-
Yarmouth,	234 00	36 00
	$7,064 50	$119 00

BERKSHIRE COUNTY.

Adams,	$384 00	-
Alford,	108 00	-
Becket,	234 00	-
Cheshire,	74 00	-
Clarksburg,	44 00	-
Dalton,	955 00	$3 00
Egremont,	96 00	-
Florida,	42 00	40 00
Great Barrington,	1,108 00	-
Hancock,	124 00	-
Hinsdale,	220 00	-
Amount carried forward,	. . .	. . .

STATE AND MILITARY AID — *Continued.*

BERKSHIRE COUNTY — *Concluded.*

	Acts 1889, Chap. 301.	Acts 1889, Chap. 279.	
ount brought forward,	. . .	. . .	$7,183 50
orough,	$78 00	$24 00	
	924 00	50 00	
	108 00	108 00	
y,	190 00	–	
hford,	60 00	–	
arlborough,	168 00	–	
dams,	1,364 00	44 00	
	121 50	–	
d,	1,704 50	–	
nd,	76 00	–	
eld,	110 00	–	
	80 00	–	
d,	548 00	15 00	
idge,	697 50	132 00	
ham,	72 00	–	
ockbridge,	52 00	–	
nstown,	318 00	132 00	
r,	24 00	–	
	$10,084 50	$548 00	10,632 50

BRISTOL COUNTY.

et,	$196 00	$54 00	
rough,	1,112 00	264 00	
,	349 00	–	
uth,	537 00	50 00	
,	252 00	31 00	
	1,693 00	58 00	
en,	1,077 00	156 00	
er,	4,945 00	420 50	
n,	741 00	200 09	
ld,	764 00	66 00	
dford,	8,521 43	1,317 50	
	830 00	–	
ttleborough,	204 00	–	
m,	1,074 00	188 00	
h,	184 00	–	
,	188 00	–	
et,	180 00	102 00	
ount carried forward,	. . .	. . .	$17,816 00

STATE AND MILITARY AID — *Continued*

BRISTOL COUNTY — *Concluded.*

	Acts 1889, Chap. 301.	Acts 1889, Chap. 279.
Amount brought forward,	. . .	. . .
Swanzey,	$160 00	–
Taunton,	5,378 00	$435 00
Westport,	372 00	–
	$28,757 43	$3,342 09

DUKES COUNTY.

Chilmark,	$84 00	–
Cottage City,	216 00	–
Edgartown,	506 00	–
Gosnold,	48 00	–
Tisbury,	126 00	–
West Tisbury,	300 00	$4 00
	$1,280 00	$4 00

ESSEX COUNTY.

Amesbury,	$1,620 00	$101 00
Andover,	1,639 00	114 00
Beverly,	3,737 00	500 00
Boxford,	96 00	–
Bradford,	1,198 00	24 00
Danvers,	3,675 00	228 00
Essex,	492 00	28 00
Georgetown,	3,396 00	314 00
Gloucester,	8,028 00	657 00
Groveland,	1,033 75	156 50
Hamilton,	304 00	36 00
Haverhill,	6,108 00	1,080 00
Ipswich,	2,399 00	94 00
Lawrence,	4,868 00	486 50
Lynn,	16,740 00	1,945 00
Lynnfield,	131 00	48 00
Manchester,	1,247 00	207 73
Marblehead,	3,409 00	426 89
Merrimac,	616 00	48 00
Amount carried forward,	. . .	. . .

STATE AND MILITARY AID — *Continued.*

ESSEX COUNTY — *Concluded.*			
	Acts 1889, Chap. 301.	Acts 1889, Chap. 279.	
ount brought forward,	. . .	. . .	$51,199 52
n,	$1,208 00	$208 00	
ton,	334 50	–	
,	120 00	–	
ry,	2,131 00	318 36	
ryport,	6,298 00	436 24	
Andover,	349 00	55 50	
y,	3,094 50	331 09	
rt,	1,476 00	153 00	
,	1,603 50	132 00	
	10,552 50	1,315 50	
ry,	458 00	–	
	1,130 00	111 00	
scott,	1,579 00	158 00	
ld,	857 50	–	
n,	296 00	114 00	
ewbury,	834 00	21 36	
	$93,058 25	$9,848 67	102,906 92
FRANKLIN COUNTY.			
l,	$330 00	–	
lston,	96 00	$20 00	
d,	228 00	–	
mont,	96 00	–	
,	212 00	103 00	
,	390 00	–	
d,	868 00	–	
	300 00	–	
	138 00	–	
eld,	1,448 00	216 00	
,	192 00	–	
t,	444 00	–	
	72 00	–	
ue,	976 00	116 00	
lem,	695 00	–	
eld,	116 00	36 00	
	1,336 00	95 00	
ne,	200 00	48 00	
ury,	616 00	–	
ount carried forward,	. . .	. . .	$154,106 44

STATEMENT VII. Revenue Expenses. D

STATE AND MILITARY AID — *Continued*

FRANKLIN COUNTY — *Concluded.*

	Acts 1889, Chap. 301.	Acts 1889, Chap. 279.
Amount brought forward,	. . .	. . .
Warwick,	$27 00	–
Wendell,	254 00	–
Whately,	198 00	$192 00
	$9,232 00	$826 00

HAMPDEN COUNTY.

Agawam,	$96 00	–
Blandford,	212 00	$226 50
Brimfield,	397 00	48 00
Chester,	248 00	–
Chicopee,	1,178 00	458 00
Granville,	279 00	16 00
Hampden,	510 00	–
Holland,	60 00	–
Holyoke,	1,232 50	85 00
Ludlow,	168 00	–
Monson,	647 00	69 00
Montgomery,	48 00	–
Palmer,	634 67	296 00
Russell,	155 00	61 00
Springfield,	4,308 50	549 00
Southwick,	126 00	–
Tolland,	136 00	–
Wales,	92 00	22 00
Westfield,	2,511 00	282 00
West Springfield,	343 00	–
Wilbraham,	144 00	–
	$13,525 67	$2,112 50

HAMPSHIRE COUNTY.

Amherst,	$769 00	$21 00
Belchertown,	636 00	43 50
Chesterfield,	379 00	12 00
Cummington,	176 00	18 00
Easthampton,	476 00	–
Amount carried forward,	. . .	. . .

STATE AND MILITARY AID — *Continued.*

HAMPSHIRE COUNTY — *Concluded.*			
	Acts 1869, Chap. 301.	Acts 1869, Chap. 279.	
nount brought forward,	. . .	. . .	$179,802 61
,	$199 00	–	
,	96 00	–	
,	168 00	$15 00	
vich,	48 00	–	
,	264 00	–	
d,	48 00	–	
gton,	390 00	36 00	
field,	216 00	–	
mpton,	2,250 50	46 00	
,	40 50	18 00	
ld,	216 00	–	
t,	324 00	–	
mpton,	156 00	120 71	
Hadley,	228 00	–	
.	870 00	201 00	
mpton,	108 00	–	
nsburg,	557 00	98 00	
ngton,	12 00	–	
	$8,627 00	$629 21	9,256 21
MIDDLESEX COUNTY.			
.	$552 00	$158 75	
on,	554 00	48 00	
	522 00	–	
d,	656 00	36 00	
.	442 00	–	
d,	120 00	30 00	
t,	48 00	–	
a,	851 00	30 00	
ton,	276 00	–	
dge,	13,441 50	1,474 89	
,	252 00	20 00	
ford,	862 00	64 00	
d,	680 00	–	
	197 00	88 00	
ble,	48 00	–	
,	1,757 00	12 00	
gham,	2,182 00	413 00	
,	696 00	9 00	
nount carried forward,	. . .	. . .	$189,058 82

STATEMENT VII. Revenue Expenses. D

STATE AND MILITARY AID — *Continued.*

MIDDLESEX COUNTY — *Concluded.*

	Acts 1889, Chap. 301.	Acts 1889, Chap. 279.
Amount brought forward,	. . .	. . .
Holliston,	$1,724 00	$84 00
Hopkinton,	1,233 00	53 00
Hudson,	702 00	146 00
Lexington,	358 00	–
Lincoln,	28 00	107 00
Littleton,	108 00	–
Lowell,	13,482 00	2,542 50
Malden,	3,510 00	252 50
Marlborough,	2,808 00	90 00
Maynard,	350 00	–
Medford,	1,605 50	246 00
Melrose,	1,911 00	165 50
Natick,	4,843 00	286 00
Newton,	1,562 00	198 00
North Reading,	732 00	72 00
Pepperell,	344 00	20 00
Reading,	1,844 00	124 00
Sherborn,	244 00	–
Shirley,	599 00	16 00
Somerville,	6,736 00	374 50
Stoneham,	3,082 00	143 00
Stow,	80 00	–
Sudbury,	358 00	144 00
Tewksbury,	316 00	–
Townsend,	1,335 00	94 00
Tyngsborough,	126 00	–
Wakefield,	1,961 00	298 00
Waltham,	2,373 00	393 00
Watertown,	656 00	252 00
Wayland,	755 00	168 00
Westford,	1,117 50	102 00
Weston,	168 00	60 00
Wilmington,	144 00	–
Winchester,	327 00	60 00
Woburn,	2,758 00	258 00
	$84,416 50	$9,132 64

NANTUCKET COUNTY.

Nantucket,	$2,893 00	$196 50
Amount carried forward,	. . .	. . .

STATE AND MILITARY AID — *Continued.*

NORFOLK COUNTY.

	Acts 1889, Chap. 301.	Acts 1889, Chap. 279.	
mount brought forward,	. . .	. . .	$285,697 46
. . . . .	$622 00	$104 00	
gham, ...	366 50	48 00	
ree, ...	1,081 00	103 00	
ine, ...	412 00	112 00	
, ...	682 00	157 00	
et, ...	369 00	168 00	
m, ...	1,135 50	115 50	
. . . . .	240 00	–	
rough, ...	778 00	84 91	
in, ...	946 50	192 00	
ok, ...	756 00	48 00	
Park, ...	926 00	90 00	
y, ...	1,270 00	240 00	
. . . . .	140 00	–	
, ...	818 00	22 00	
am, ...	160 00	73 50	
k, ...	166 00	1 00	
od, ...	120 00	16 00	
, ...	2,702 00	548 00	
ph, ...	2,271 00	122 00	
, ...	514 00	60 00	
ton, ...	2,551 00	384 00	
le, ...	188 00	119 50	
ley, ...	168 00	–	
outh, ...	5,689 50	517 73	
nam, ...	208 00	–	
	$25,280 00	$3,326 14	28,606 14

PLYMOUTH COUNTY.

on, ...	$1,753 00	$211 23	
water, ...	550 00	126 00	
on, ...	7,674 50	851 53	
, ...	288 00	72 00	
ry, ...	1,356 00	267 00	
ridgewater, ...	682 00	48 00	
, ...	554 00	72 00	
er, ...	1,209 00	33 00	
, ...	538 00	–	
mount carried forward, . .	. . .	. . .	$314,303 60

STATE AND MILITARY AID — *Continued.*

PLYMOUTH COUNTY — *Concluded.*

	Acts 1869, Chap. 301.	Acts 1869, Chap. 279.
Amount brought forward,	. . .	. . .
Hingham,	$1,991 00	$222 00
Hull,	80 00	–
Kingston,	429 00	173 50
Lakeville,	420 00	–
Marion,	420 00	–
Marshfield,	1,565 00	–
Mattapoisett,	135 00	–
Middleborough,	3,171 00	385 00
Norwell,	1,185 00	42 00
Pembroke,	1,540 00	23 25
Plymouth,	3,265 00	265 98
Plympton,	697 50	48 00
Rochester,	375 00	34 86
Rockland,	1,735 00	151 00
Scituate,	1,742 00	22 00
Wareham,	2,145 00	98 00
West Bridgewater,	1,574 00	–
Whitman,	2,251 50	200 50
	$39,325 50	$3,346 85

SUFFOLK COUNTY.

Boston,	$124,080 00	$15,933 66
Chelsea,	9,449 00	524 43
Revere,	870 00	37 00
Winthrop,	119 00	–
	$134,518 00	$16,495 09

WORCESTER COUNTY.

Ashburnham,	$1,276 00	–
Athol,	2,674 50	–
Auburn,	222 00	$36 00
Barre,	280 00	18 00
Berlin,	134 00	72 00
Blackstone,	464 00	177 00
Bolton,	413 50	–
Amount carried forward,	. . .	. . .

STATE AND MILITARY AID — *Continued.*

WORCESTER COUNTY — *Continued.*			
	Acts 1869, Chap. 301.	Acts 1869, Chap. 279.	
nount brought forward,	. . .	. . .	$507,989 04
on,	$42 00	–	
ield,	455 00	$216 73	
on,	141 00	298 34	
,	1,980 00	67 00	
	261 00	–	
s,	463 00	6 00	
,	162 00	25 00	
rg,	4,417 50	267 00	
r,	553 00	32 00	
,	627 00	84 00	
ick,	266 00	132 74	
d,	200 00	36 00	
,	441 00	36 00	
le,	304 00	–	
dston,	910 00	24 00	
er,	800 00	74 00	
er,	859 00	–	
ster,	1,829 00	171 59	
urg,	613 00	–	
,	461 00	46 00	
,	5,946 00	238 00	
y,	816 00	24 00	
raintree,	–	48 00	
orough,	103 00	48 00	
ridge,	689 00	72 00	
Brookfield,	651 00	6 00	
n,	99 00	14 50	
,	755 00	108 00	
,	181 00	36 00	
am,	414 00	–	
ston,	320 00	–	
on,	296 00	–	
on,	196 00	–	
,	250 00	99 00	
bury,	344 00	–	
orough,	296 00	49 00	
idge,	764 00	60 00	
,	2,088 00	96 00	
,	444 00	–	
dge,	484 00	–	
	1,196 00	232 00	
ton,	934 00	8 00	
	528 00	48 00	
ount carried forward,	. . .	. . .	$507,989 04

STATEMENT VII. Revenue Expenses. D

STATE AND MILITARY AID — *Continued.*

WORCESTER COUNTY — *Concluded.*

	Acts 1889, Chap. 301.	Acts 1889, Chap. 279.
Amount brought forward, .	. . .	. . .
Uxbridge, ...	$320 00	$108 00
Warren, ...	454 00	–
Webster, ...	1,070 00	120 00
Westborough, ...	1,875 00	132 00
West Boylston, ...	844 00	112 00
West Brookfield, . . .	648 00	–
Westminster, ...	766 00	–
Winchendon, ...	823 00	48 00
Worcester, ...	7,999 00	390 50
	$53,841 50	$3,916 40

RECAPITULATION BY COUNTIES.

County of Barnstable, . .	$7,183 50	
of Berkshire, . . .	10,632 50	
of Bristol, . . .	32,099 52	
of Dukes, . . .	1,284 00	
of Essex, . . .	102,906 92	
of Franklin, . . .	10,058 00	
of Hampden, . . .	15,638 17	
of Hampshire, . .	9,256 21	
of Middlesex, . . .	93,549 14	
of Nantucket, . . .	3,089 50	
of Norfolk, . . .	28,606 14	
of Plymouth, . . .	42,672 35	
of Suffolk, . . .	151,013 09	
of Worcester, . . .	57,757 90	
		$565,746 94
Amount reimbursed under, —		
Acts 1889, Chap. 301, . . .	$511,903 85	
Acts 1889, Chap. 279, . . .	53,843 09	
		565,746 94
Amount carried forward, .	. . .	. . .

STATE AND MILITARY AID — *Continued.*

BURIAL OF SOLDIERS.

[Acts 1889, Chap. 395.]

THIRD CLASS.		Acts 1889, Chap. 395.	
ount brought forward,			$565,746 94
BARNSTABLE COUNTY.			
		$17 50	
BERKSHIRE COUNTY.			
urg,	$17 50		
k,	17 50		
Adams,	87 50		
d,	12 50		
ockbridge,	17 50		
		152 50	
BRISTOL COUNTY.			
rough,	$17 50		
uth,	17 50		
,	52 50		
en,	17 50		
er,	35 00		
ld,	17 50		
dford,	227 50		
m,	17 50		
,	17 50		
et,	17 50		
,	105 00		
		542 50	
ESSEX COUNTY.			
,	$35 00		
s,	17 50		
ter,	52 50		
ill,	87 50		
,	35 00		
	280 00		
ld,	17 00		
ster,	17 50		
ac,	17 50		
y,	25 00		
yport,	35 00		
,	35 00		
t,	17 50		
	17 50		
	262 50		
ounts carried forward,		$712 50	$565,746 94

STATEMENT VII. **Revenue Expenses.**

STATE AND MILITARY AID — *Continued*

THIRD CLASS — *Continued.*		Acts 1889, Chap. 395.
Amounts brought forward, . . .		$712 50
Saugus, ...	$17 50	
Wenham, ...	10 75	
West Newbury, ...	11 75	
		992 00
FRANKLIN COUNTY.		
Wendell, ...		12 13
HAMPDEN COUNTY.		
Chicopee..	$17 50	
Hampden, ...	16 38	
Springfield, ...	202 50	
		236 38
HAMPSHIRE COUNTY.		
Middlefield, ...	$17 50	
Ware, ...	35 00	
Williamsburg,.	17 50	
		70 00
MIDDLESEX COUNTY.		
Cambridge, ...	$280 00	
Chelmsford, ...	17 50	
Dracut, ...	16 50	
Holliston, ...	17 50	
Lowell, ...	245 00	
Malden, ...	52 50	
Marlborough, ...	35 00	
Medford, ...	17 50	
Melrose, ...	17 50	
Natick, ...	17 50	
Newton, ...	17 50	
Sherborn, ...	17 50	
Somerville, ...	17 50	
Stoneham, ...	35 00	
Townsend, ...	17 50	
Wakefield, ...	35 00	
Waltham, ...	17 50	
Woburn, ...	35 00	
		909 00
NORFOLK COUNTY.		
Avon, ...	$35 00	
Foxborough, ...	35 00	
Franklin,.	52 50	
Quincy, ...	17 50	
Stoughton, ...	17 50	
Weymouth, ...	17 50	
		175 00
Amounts carried forward, . . .		$3,107 01

STATE AND MILITARY AID — *Concluded.*

THIRD CLASS — *Concluded.*		Acts 1899, Chap. 395.	
mounts brought forward, . . .		$3,107 01	$565,746 94
PLYMOUTH COUNTY.			
ton, ...	$87 50		
am, ...	17 50		
oke, ...	17 50		
uth, ...	52 50		
te, ...	17 50		
am, ...	12 50		
an, ...	35 00		
		240 00	
SUFFOLK COUNTY.			
, ...	$2,078 01		
a, ...	262 50		
e, ...	17 50		
		2,358 01	
WORCESTER COUNTY.			
. . . . .	$17 50		
ield, ...	15 50		
on, ...	13 50		
urg, ...	35 00		
n, ...	35 00		
d, ...	35 00		
borough, ...	17 50		
m, ...	13 33		
r, ...	49 00		
ster, ...	124 38		
		355 71	
			6,060 73

DETAILS No. 280.

COMMISSIONERS ON STATE AID.

[Acts 1894, Chaps. 2, 3, 279, 301 and 492.]

COMMISSIONERS.			
V. Kimball, . } Without Pay.			
l Dalton, . }			
s W. Hastings, ...		$2,500 00	
mounts carried forward, . . .		$2,500 00	$571,807 67

STATEMENT VII. **Revenue Expenses.** D

COMMISSIONERS ON STATE AID — *Conclud*

Amounts brought forward, . . .		$2,500 00
CLERKS.		
Amos H. Fairbanks, . . .	$1,300 00	
E. Florence Browning, . . .	720 00	
Alice S. Roberts, ...	720 00	
Julia M. M. Starbuck, . . .	720 00	
Lena G. Bailey, ...	255 00	
Extra Clerical Assistance, . .	100 00	
		3,815 00
AGENTS.		
William P. Innis, ...	$1,200 00	
Edwin C. Stone, ...	1,200 00	
William K. Spring, . . .	913 09	
Francis A. Bicknell, . . .	18 00	
		3,331 09
CONTINGENT EXPENSES.		
Typewriter and Desk, . . .	$111 50	
Edwin C. Stone, Travel, . . .	104 11	
William P. Innis, Travel, . .	44 00	
Stationery, ...	43 36	
Hand Stamps, ...	33 05	
Henry Winn, Legal Services, .	25 00	
William K. Spring, Travel, . .	13 55	
Printing, ...	8 43	
Directory, ...	5 50	
Pathfinder, ...	3 00	
		391 50
POSTAGE, PRINTING AND STATIONERY ON ACCOUNT OF STATE AND MILITARY AID.		
Printing, ...	$294 44	
Postage and Expressage, . .	197 07	
Stationery, ...	107 54	
Typewriter Repairs, . . .	15 30	
		614 35

DETAILS No. 281.

STATE PENSION AGENT.

[Acts 1888, Chap. 396; 1891, Chap. 196; 1894, Chaps. 8 and 9.]

Joseph B. Parsons, Salary, ...		$2,000 00
CLERKS.		
Benjamin A. Sawyer, Salary, . .	$1,640 00	
Louisa C. Evans, Salary, ...	825 00	
		2,465 00
Amounts carried forward, . . .		$4,465 00

STATE PENSION AGENT — *Concluded.*

ounts brought forward, . . .		$4,465 00	$582,459 61
CONTINGENT EXPENSES.			
Room 6, 29 Pemberton			
e, ...	$400 00		
, ...	398 00		
ry, ...	275 50		
o Washington, D. C., . .	244 00		
. . . . .	62 00		
, ...	40 35		
Care of Tank, ...	10 20		
g Carpet, ...	6 06		
y, ...	5 00		
g Office, ...	4 30		
er Tank, ...	2 50		
. . . . .	1 59		
to Furniture, ...	50		
		1,450 00	
			5,915 00

DETAILS No. 282.

ATE MILITARY AND NAVAL HISTORIAN.

ts 1889, Chap. 374; 1891, Chap. 235; 1894, Chaps. 3 and 121.]

HISTORIAN.			
s W. Higginson, Salary, . . .		$2,000 00	
EXPENSES.			
l Assistance, ...	$1,452 39		
of Assistant, ...	92 75		
s W. Higginson, Travel, .	63 85		
. . . . .	43 64		
e, ...	14 40		
ery, ...	3 75		
. . . . .	3 50		
		1,674 28	
			3,674 28

DETAILS No. 283.

MASSACHUSETTS SOLDIERS' HOME.

[Res. 1894, Chap. 8; Acts 1894, Chap. 12.]

rustees, Amount of Appropriation, .		$30,000 00	
Trustees, Amount Received from the ed States, ...		24,055 50	
			54,055 50
tal War Expenses, 1894, ...		. . .	$646,104 39

REFORMATORY AND CORRECTIONAL.

DETAILS No. 284.

DISTRICT POLICE.

[Pub. Stat., Chap. 108; Acts 1885, Chap. 131; 1887, Chaps. 127 and 256; 1888, Chaps. 113, 399 and 426; 1890, Chap. 137; 1891, Chaps. 302 and 357; 1892, Chaps. 128 and 249; 1893, Chaps. 111, 199 and 387; 1894, Chaps. 10, 281, 337, 341, 419 and 481.]

POLICE.	Compensation.	Travelling Expenses.	Total.
CHIEF.			
Rufus R. Wade,	$2,500 00	$77 82	$2,577 82
INSPECTORS.			
Lewis F. F. Abbott,	1,500 00	338 96	1,838 96
Henry J. Bardwell,	1,500 00	211 35	1,711 35
Edwin Y. Brown,	1,500 00	295 78	1,795 78
Warren S. Buxton,	1,500 00	450 91	1,950 91
Ansel J. Cheney,	1,500 00	582 02	2,028 02
Henry A. Dexter,[1]	576 61	101 15	677 76
Joseph M. Dyson,	1,500 00	646 23	2,146 23
John E. Foulds,	875 00	296 75	1,171 75
John E. Griffin,	1,500 00	96 96	1,596 96
Joseph Halstrick,	1,500 00	364 29	1,864 29
Paul Hannagan,	625 00	119 88	744 88
James R. Howes,	1,500 00	662 07	2,162 07
Samuel C. Hunt,	250 00	1 35	251 35
John L. Knight,	1,500 00	591 73	2,091 73
Fred'k W. Merriam,	1,500 00	704 27	2,204 27
Joseph A. Moore,	1,500 00	405 73	1,905 73
Isaac S. Mullen,	1,500 00	91 85	1,591 85
John F. Murphy,	1,500 00	375 68	1,875 68
James C. Murray,	1,500 00	380 15	1,880 15
John H. Plunkett,	1,500 00	41 02	1,541 02
Edward B. Putnam,	850 00	326 45	1,176 45
John J. Sheehan,	1,500 00	468 19	1,968 19
Malcolm Sillars,	1,091 66	184 88	1,276 54
Henry Splain,	1,500 00	311 85	1,811 85
John F. Tierny,	1,500 00	430 03	1,930 03
John T. White,	1,500 00	392 05	1,892 05
Fanny B. Ames,	1,000 00	88 26	1,088 26
Mary E. Halley,	1,000 00	436 51	1,436 51
INSPECTOR OF INLAND FISHERIES.			
William H. Proctor,	1,500 00	5 70	1,505 70

[1] Died May 21, 1894.

DISTRICT POLICE — *Concluded.*

POLICE.	Compensation.	Travelling Expenses.	Total.	
TECTIVES.				
Batchelder,	$40 32	$9 60	$49 92	
. Bean,	1,500 00	564 21	2,064 21	
V. Hammond,	1,375 00	580 70	1,955 70	
Hawley,	1,500 00	294 61	1,794 61	
F. Letterney,	1,020 83	328 83	1,349 66	
Munyan,	1,500 00	607 90	2,107 90	
Murray,	1,500 00	611 83	2,111 83	
Neal,	604 83	173 49	778 32	
. Pease,	1,500 00	599 41	2,099 41	
Pratt,	1,500 00	704 43	2,204 43	
k A. Rhoades,	1,500 00	319 16	1,819 16	
Seaver,	1,500 00	731 16	2,231 16	
E Shaw,[1]	875 00	218 76	1,093 76	
s H. Whitney,	1,500 00	725 89	2,225 89	
	$57,684 25	$15,895 85	$73,580 10	
CLERKS.				
. Campbell,		$1,500 00		
V. Hoitt,		1,000 00		
			2,500 00	
NCIDENTAL AND CONTINGENT.				
'est Pump,		$40 26		
g Office,		120 00		
ies,		26 50		
es,		2 00		
lerical Services,		43 00		
up Office,		46 16		
		136 00		
g Signs,		18 62		
ing Machine,		10 00		
nd Envelopes,		8 00		
lers, etc.,		43 00		
,		369 00		
,		637 32		
ne and Telegrams,		393 24		
Screens,		54 00		
W. McDaniel, Legal Ser-		45 00		
			1,992 10	
al Expenses of District Police, 1894,				$78,072 20
ount carried forward,				$78,072 20

[1] Resigned.

DETAILS No. 285.

GENERAL SUPERINTENDENT OF PRISONS.

[Acts 1887, Chap. 447; 1888, Chaps. 22, 189 and 403; 1891, Chaps. 209 and 371; 1894, Chaps. 413 and 451.]

Amount brought forward,			$78,072 20
GENERAL SUPERINTENDENT.			
Frederick G. Pettigrove, Salary from May 12,	$2,229 87		
Frank W. Jones, Salary to May 7,	1,232 50		
		$3,462 37	
CLERK.			
Martha W. Leavitt, Salary,		1,000 00	
MISCELLANEOUS EXPENSES.			
Christine Fulton, Services,	$100 00		
Helen Hadley, Services,	50 00		
Awnings and Repairs,	4 00		
Carpets, Rugs, etc.,	11 00		
Carriage Hire,	10 00		
Cleaning Windows,	7 50		
Directory,	5 00		
Expressage,	2 55		
Gas,	1 70		
Ice,	22 00		
Janitor,	65 25		
Messenger Service,	32 70		
Newspapers,	9 00		
Pathfinder,	2 50		
Postage,	15 25		
Printing and Binding,	157 16		
Record and Account Books,	16 95		
Rent of Office,	666 69		
Stationery and Office Supplies,	56 82		
Sundry Incidentals,	11 34		
Telephone and Telegrams,	211 66		
Travelling Expenses,	330 60		
Typewriter Supplies,	11 85		
Washing Towels,	3 00		
		1,804 52	
			6,266 89
Amount carried forward,			$84,339 09

DETAILS No. 286.

MASSACHUSETTS STATE PRISON INDUSTRIES.

[Acts 1887, Chap. 447; 1894, Chaps. 5, 219 and 492.]

ount brought forward,			$84,339 09
GENERAL EXPENSES.			
llen, Inspector,	$1,616 67		
A. Darling, Clerk,	1,000 00		
ridges, Clerk,	800 00		
Connors, Teamster,	420 00		
rdan, Teamster,	366 00		
. Richards, Teamster,	206 00		
lls,	206 00		
Bamrick,	54 00		
,	4 75		
ts, etc.,	42 00		
ubricating),	12 63		
Horses,	37 50		
Incidentals,	32 75		
		$4,798 30	
BRUSH DEPARTMENT.			
unting, Superintendent, —			
ces, $1,650 00			
elling Expenses, 6 40			
	$1,656 40		
, Shellac, Varnish, etc.,	113 33		
,	1 67		
	721 86		
	50 00		
and Tampico,	5,638 87		
sage,	5 17		
,	76 49		
	87 23		
s,	700 44		
,	3 65		
Oils, etc.,	9 96		
halk, etc.,	45 75		
and Stationery,	26 00		
Books,	60		
per,	6 90		
, Nails, Wire, etc.,	117 95		
Incidentals,	17 69		
and Wax,	88 50		
	20 24		
,	54 11		
ing Paper, Twine, etc.,	13 97	9,456 78	
ounts carried forward,		$14,255 08	$84,339 09

STATEMENT VII. **Revenue Expenses.** DETAILS 286.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

Amounts brought forward,		$14,255 08	$84,339 09
HARNESS DEPARTMENT.			
Wm. W. Sprague, Superintendent,—			
Services,	$1,500 00		
Travelling Expenses,	11·07		
	$1,511 07		
James M. Donald, Instructor,	1,000 00		
Bags,	2 50		
Brushes,	4 33		
Dressing, etc.,	22 40		
Expressage,	33 32		
Flaxseed, Gum Arabic, etc.,	10 76		
Freight,	24 05		
Glue,	13 50		
Hair,	36 00		
Hardware,	1,139 55		
Ink, Stain, etc.,	6 50		
Leather,	7,589 94		
Lumber,	4 42		
Machinery and Repairs,	41 87		
Needles,	34 80		
Oil, Stearine, etc.,	37 50		
Parts of Harness,	751 71		
Postage and Stationery,	47 50		
Sandpaper,	3 00		
Serge,	55 28		
Sponges,	8 25		
Sundry Incidentals,	7 77		
Tacks, Nails, etc.,	53 69		
Thread and Wax,	425 73		
Tools,	84 23		
Trimmings,	2,351 57		
Wrapping Paper, Twine, etc.,	27 95		
		15,329 19	
SHOE DEPARTMENT.			
Moses Abbott, Superintendent,	$1,300 00		
Geo. B. Cushing, Instructor,	1,000 00		
Daniel W. Hopkins, Instructor,	1,000 00		
Chas. E. Blanchard, Instructor,	924 73		
E. B. Wentworth, Instructor,	165 00		
W. D. Means, Instructor,	83 34		
Bags,	121 20		
Belting,	84 04		
Blacking,	135 27		
Boxes,	2,418 90		
Brushes,	49 53		
Buckles, Clasps, etc.,	211 62		
Cement,	410 91		
Chalk,	8 05		
Counters,	1,509 28		
Amounts carried forward,		$29,584 27	$84,339 09

SSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

mounts brought forward,		$29,584 27	$84,339 09
g Blocks,	$16 73		
	31 50		
ng,	114 00		
ng, Linen, etc.,	1,502 64		
Webbing, Gores, etc.,	1,402 96		
ssage,	17 91		
s,	25 00		
gs,	945 20		
nt,	144 79		
s,	29 89		
g,	2,104 82		
	120 60		
, Tags, etc.,	39 50		
	130 15		
and Trees,	714 89		
er,	65,482 32		
er Board,	144 99		
Services,	25 00		
gs,	13 91		
er for Packing Boxes,	1,692 57		
nery (Royalties and Repairs),	1,960 04		
and Screws,	1,333 72		
es,	67 62		
	19 51		
	52 76		
ns,	28 71		
ood,	216 00		
ge,	38 50		
d and Accounts Books,	33 25		
,	147 50		
aper,	475 18		
ng, Pulleys, etc.,	11 18		
s and Soles,	1,630 80		
c, etc ,	84 88		
Racks,	34 00		
es,	46 68		
and Ink,	190 38		
nery and Office Supplies,	23 00		
ls, Stamps, etc.,	21 69		
y Incidentals,	13 94		
,	468 30		
d,	2,218 68		
	543 75		
g Composition,	26 40		
r,	112 26		
Tallow, etc.,	48 52		
	261 03		
ping Paper, Twine, etc.,	65 34		
		94,294 86	
mounts carried forward,		$123,879 13	$84,339 09

STATEMENT VII. Revenue Expenses. DETAILS 287.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Concluded.*

Amounts brought forward, . . .			$123,879 13	$84,339 09
TRUNK DEPARTMENT.				
Henry F. Merrill, Superintendent, —				
Services, . . .	$1,000 00			
Travelling Expenses, .	91 44			
		$1,091 44		
Bodies, Trays, etc., ...		844 73		
Clamps, ...		14 63		
Duck, ...		75 58		
Expressage, ...		8 50		
Freight, ...		93 42		
Handles, ...		112 10		
Hardware, ...		367 55		
Iron and Tin, ...		896 99		
Leather, ...		38 44		
Linen, ...		116 15		
Locks, Keys, etc., ...		208 40		
Lumber, ...		455 44		
Machinery, ...		29 10		
Paints, Oils, etc., ...		57 50		
Paper, ...		55 00		
Pasteboard, ...		31 44		
Paste and Glue, ...		49 00		
Postage, ...		21 00		
Rivets, ...		10 55		
Slats, Cleats, etc., ...		159 69		
Sundry Incidentals, . . .		12 09		
Tacks, Nails, etc., ...		189 69		
Tools, ...		1 75		
Trunk Tops, ...		69 60		
Turpentine, Varnish, etc., . .		20 55		
Wrapping Paper, Twine, etc., .		4 59		
			5,034 92	
Total Expenses Massachusetts State Prison Industries, 1894, ...			. . .	128,914 05

DETAILS No. 287.

MASSACHUSETTS REFORMATORY INDUSTRIES.

[Acts 1887, Chap. 447; 1894, Chap. 219.]

CHAIRMAKING DEPARTMENT.				
Freight, ...		$1 80		
Lumber, ...		662 06		
Roofing paper, ...		147 60		
Travelling Expenses, ...		5 80		
			$817 26	
Amounts carried forward, . . .			$817 26	$213,253 14

ACHUSETTS REFORMATORY INDUSTRIES — *Continued.*

ounts brought forward, . . .		$817 26	$213,253 14
ENGRAVING DEPARTMENT.			
Rules, ...	$6 00		
Wire, ...	13 61		
Wheels, ...	2 50		
, etc., ...	16 05		
. . . . .	37 71		
		75 87	
PRINTING DEPARTMENT.			
g, ...	$3 00		
. . . . .	12 25		
. . . . .	247 76		
Cards, ...	3 00		
tc., ...	2 05		
		268 06	
SHOEMAKING DEPARTMENT.			
Curtis, Superintendent, .	$1,500 00		
INSTRUCTORS.			
N. Chase, ...	939 00		
Curtis, Jr., ...	939 00		
Lane, ...	939 00		
agle, ...	939 00		
Parker, ...	939 00		
ower, ...	915 00		
Giles, ...	860 75		
ohnson, ...	860 75		
Vebster, ...	831 00		
enson, ...	695 06		
layes, ...	613 25		
esse, ...	325 88		
t, ...	247 50		
C. Walkup, ...	159 50		
A. Harriman, . . .	154 00		
acy, ...	108 00		
utnam, ...	16 50		
, ...	27 00		
. . . . .	200 00		
s, ...	66 69		
s Skins, ...	42 50		
Blocks, ...	30 00		
. . . . .	59 74		
. . . . .	11 41		
, ...	5 07		
nd Trees, ...	251 00		
ery (Royalties and Repairs),	2,565 14		
s, ...	284 36		
and Account Books, . .	18 00		
ounts carried forward, . . .		$1,161 19	$213,253 14

STATEMENT VII. Revenue Expenses. DETAILS 288 AND 289.

MASSACHUSETTS REFORMATORY INDUSTRIES — *Concluded.*

Amounts brought forward,		$1,161 19	$213,253 14
Shafting, Pulleys, etc.,	$20 87		
Sponge,	11 00		
Sundry Incidentals,	4 65		
Tools, etc.,	321 20		
Travelling Expenses,	184 43		
		16,085 25	
TAILORING DEPARTMENT.			
Cloth,		150 75	
GENERAL EXPENSE.			
Thomas J. Condon, Clerk,		10 75	
Total Expenses, Massachusetts Reformatory Industries, 1894,			17,407 94

DETAILS No. 288.

REFORMATORY PRISON FOR WOMEN INDUSTRIES.

[Acts 1887, Chap. 447; 1894, Chap. 219.]

LAUNDRY DEPARTMENT.			
Machines and Repairs,	$470 72		
Starch,	24 85		
		$495 57	
SHIRT DEPARTMENT.			
Sewing Machines and Repairs,		977 68	
Total Expenses, Reformatory Prison for Women Industries, 1894,			1,473 25

DETAILS No. 289.

EXPENSES OF STATE PRISON.

[Pub. Stat., Chap. 221, Sects. 6, 7 and 11; Acts 1889, Chaps. 294 and 412; 1893, Chap. 455; 1894, Chaps. 33, 39 and 477.

SALARIES OF WARDEN AND OFFICERS.			
Benjamin F. Bridges, Warden,	$4,000 00		
Nathan D. Allen, Deputy Warden, from November 1,	333 33		
Robert L. Huckins, Deputy Warden, died October 28,	1,650 54		
Thomas H. Haskell, Clerk,	2,000 00		
John W. F. Barnes, Chaplain,	2,000 00		
Joseph I. McLaughlin, Physician,	1,000 00		
Amount carried forward,			$232,134 33

EXPENSES OF STATE PRISON — *Continued.*

mount brought forward,			$232,134 33
n B. Currier, Engineer, from il 1,	$1,125 00		
C. Gohring, Engineer, Re-ned March 1,	375 00	$12,483 87	
TURNKEYS.			
H. Darling,	$1,200 00		
h Fuller,	1,200 00		
e McDonald,	1,200 00		
s H. Piper,	1,200 00	4,800 00	
WATCHMEN.			
E. Aldrich,	$1,200 00		
E. Benjamin,	1,200 00		
H. Caswell,	1,200 00		
F. Chase,	1,200 00		
R. Clark,	1,200 00		
R. Crane,	1,200 00		
roke S. Crockett,	1,200 00		
E. Day,	1,200 00		
as H. Donovan,	1,200 00		
S. Douglass,	1,200 00		
C. Dunlap,	1,200 00		
nder Fraser,	1,200 00		
G. Fraser,	1,200 00		
H. Howard,	1,200 00		
t W. Hunting,	1,200 00		
O. Hyde,	1,200 00		
S. Lyman,	1,200 00		
ster McFarland,	1,200 00		
B McGarrigle,	1,200 00		
W. Norris,	1,200 00		
Oates,	1,200 00		
el C. O'Connell,	1,200 00		
e B. Pillsbury,	1,200 00		
as Preston,	1,200 00		
rop T. Robinson,	1,200 00		
er D. Seavey,	1,200 00		
H. H. Smith,	1,200 00		
min Stevens,	1,200 00		
W. Taft,	1,200 00		
H. Townsend,	1,200 00		
F. Wilkins,	1,200 00		
D. York,	1,200 00		
rt E. Chellis,	1,000 00		
t L. Darling,	1,000 00		
H. Drake,	1,000 00		
Durgin,	1,000 00		
W. Gwinn,	1,000 00		
mounts carried forward,		$17,283 87	$232,134 33

STATEMENT VII. Revenue Expenses. DETAILS 289.

EXPENSES OF STATE PRISON — *Continued.*

Amounts brought forward,		$17,283 87	$232,134 33
A. G. Patten,	$1,000 00		
Stephen R. Anderson,	800 00		
Warren H. Buswell,	800 00		
Michael J. Cass,	800 00		
Frank W. Goodwin,	800 00		
Lawrence E. Kiely,	800 00		
Joseph A. Morley,	800 00		
Wm. W. Morris,	800 00		
Dwight B. Taylor,	800 00		
Wm. M. Payne, to September,	823 33		
Thomas W. Demes, from April,	758 07		
Eugene B. Sleeper, from April,	631 73		
Wood A. Witham, from August,	500 00		
James H. Carson, to May,	454 84		
Wm. B. Ramsell, to April,	300 00		
Lyman Weeks, to April,	300 00		
James L. Abbott, from October,	154 84		
		54,722 81	
CURRENT EXPENSES.			
EMPLOYEES.			
E. B. Currier, Assistant Engineer,	$225 00		
Wm. Harrington, Fireman,	800 00		
J. W. Willard, Baker,	900 00		
Chas. Briggs, Machinist,	963 00		
M. Flaherty, Laborer,	132 00		
C. X. O'Connell, Laborer,	306 25		
		3,326 25	
GROCERIES AND PROVISIONS.			
Baking Powders, Soda, etc.,	$24 40		
Beans, Peas, etc,	954 79		
Bread and Crackers,	355 67		
Butter and Cheese,	532 03		
Butterine,	109 75		
Coffee, Cocoa, etc.,	907 15		
Corn Starch, Farina, etc.,	2 50		
Cottoline,	3 45		
Eggs,	190 44		
Fish,	1,507 62		
Flour and Meal,	6,309 73		
Fruit,	1,061 44		
Ice,	475 13		
Lard,	34 64		
Meat,	10,112 51		
Milk,	3,164 33		
Molasses and Syrup,	440 36		
Oatmeal,	149 88		
Pickles,	154 25		
Amounts carried forward,		$75,332 93	$232,134 33

EXPENSES OF STATE PRISON — *Continued.*

mounts brought forward, . . .		$75,332 93	$232,134 33
y, ...	$118 50		
Barley, etc., ...	335 84		
. . . . .	131 80		
Sal Soda, etc., ...	1,237 26		
and Essences, ...	76 81		
. . . . .	1,660 95		
. . . . .	354 60		
co, ...	3,041 99		
ables, ...	3,608 95		
ar, ...	174 32		
. . . . .	158 99		
		37,390 08	
STORES AND SUPPLIES.			
ltural Implements, . .	$7 60		
s, ...	12 13		
, ...	94 87		
Compound, ...	84 00		
Shoes and Stock, . . .	1,519 52		
. . . . .	34 80		
s, Brushes, etc., . . .	345 82		
s, Pails, Tubs, etc., . .	47 85		
, ...	37 16		
ing, Rugs, etc , . . .	11 54		
gs, ...	42 61		
t, Lime, Sand, etc , . .	156 32		
Clothing, Trimmings, etc., .	3,901 69		
tc., ...	10,987 87		
. . . . .	19 50		
Oats, etc., ...	207 13		
ry, Glassware, etc., . .	38 45		
oods, etc., ...	3,267 00		
c Supplies, ...	2 90		
Supplies, ...	329 18		
rick, Kaolin, etc., . . .	99 50		
ns and Ammunition, . .	4 25		
are, ...	54 60		
ove, ...	13 83		
. . . . .	98 06		
are, ...	14 53		
are, Tools, etc., ...	648 60		
s Repairs, Stable Supplies,			
. . . . .	77 35		
nd Caps, ...	151 50		
. . . . .	336 39		
. . . . .	62 40		
. . . . .	15 00		
d Steel, ...	572 64		
n Utensils, ...	13 55		
mounts carried forward, . . .		$112,723 01	$232,134 33

STATEMENT VII. Revenue Expenses. DETAILS 289.

EXPENSES OF STATE PRISON — *Continued.*

Amounts brought forward,		$112,723 01	$232,134 33
Lamps, Lanterns, etc.,	$7 55		
Locks and Repairs,	3 99		
Lumber,	893 17		
Machinery and Repairs,	27 20		
Matches,	14 00		
Mattresses, etc.,	34 75		
Medicine and Hospital Supplies,	1,103 18		
Oil (Illuminating),	24 07		
Oil (Lubricating),	299 64		
Paints, Oils, Varnish, etc.,	715 41		
Paper,	149 56		
Plumbing Supplies,	223 43		
Record and Account Books,	37 80		
Roofing Paper, Pitch, etc.,	24 87		
Rope,	23 09		
Rubber Goods,	31 75		
School Books, Supplies, etc.,	17 79		
Seeds and Plants,	20 87		
Shafting, Pulleys, etc.,	159 55		
Solder,	13 41		
Spectacles,	29 92		
Sponges,	38 96		
Stationery and Office Supplies,	331 12		
Steam Pipe and Fittings,	294 39		
Stencils, Stamps, etc.,	24 95		
Stoves and Repairs,	40 62		
Straw,	111 30		
Surgical Instruments, etc.,	49 61		
Thread, Sewing Silk, etc,	7 12		
Time Record Dials,	2 19		
Tin,	90 60		
Tinware,	86 18		
Typewriter Supplies,	1 15		
Type and Printers' Supplies,	77 02		
Vaccine Points,	51 00		
Wagons and Repairs,	3 95		
Window Shades,	24 89		
Wrapping Paper,	18 90		
		28,418 49	
MISCELLANEOUS EXPENDITURES.			
Bats and Balls,	$3 00		
Board of Horse,	305 50		
Books and Repairs,	233 53		
Carriage Hire,	5 00		
Check Books,	32 00		
Directory,	5 00		
Electric Lighting and Gas,	6,400 00		
Entertainments,	88 75		
Amounts carried forward,		$141,141 50	$232,134 33

EXPENSES OF STATE PRISON — *Concluded.*

nounts brought forward, . . .		$141,141 50	$232,134 33
ssage, ...	$51 78		
ses as Delegate to National on Association, . . .	174 50		
t, ...	145 61		
ting, ...	28 81		
xpanding Machine (Use of),	19 32		
ies, ...	476 00		
. . . . .	135 00		
nt Repairs, ...	45 45		
. . . . .	12 00		
y Work, ...	3 80		
l and Surgical Attendance, .	242 08		
. . . . .	10 52		
apers and Magazines, . .	118 23		
raphs, etc., ...	23 35		
e, ...	209 10		
g, ...	10 00		
s (Roofing), ...	80 00		
g Horse, ...	57 00		
Incidentals, ...	90 53		
one and Telegrams, . . .	458 32		
ortation and Travelling Expenses, ...	65 44		
aker's Services, ...	50 00		
nary Surgeon, Services, .	2 00		
Rates, ...	4,008 90		
		13,590 52	
tal Expenses, State Prison, 1894, ...		. .	154,732 02

DETAILS No. 290.

MASSACHUSETTS REFORMATORY.

[Acts 1884, Chap. 255; 1889, Chap. 294; 1894, Chap. 38.]

LARIES OF SUPERINTENDENT AND OFFICERS.			
F. Scott, Superintendent, .	$3,500 00		
s S Hart, Deputy Superintendent, ...	2,000 00		
W. Allen, Clerk, . . .	2,000 00		
n J. Batt, Chaplain, . .	2,000 00		
H. Bullock, Engineer, . .	1,500 00		
. Titcomb, Physician, . .	1,000 00		
		$12,000 00	
nounts carried forward, ...		$12,000 00	$386,866 35

STATEMENT VII. **Revenue Expenses.** DETAILS 290.

MASSACHUSETTS REFORMATORY — *Continued.*

Amounts brought forward,		$12,000 00	$386,866 35
TURNKEYS.			
George V. Bell,	$1,200 00		
Robert W. Browning,	1,200 00		
Walter S. Leland,	1,200 00		
W. Irving Park,	1,200 00		
		4,800 00	
WATCHMEN.			
Daniel N. Barrett,	$1,200 00		
Wayne W. Blossom,	1,200 00		
John Bordman,	1,200 00		
George W. Bourne,	1,200 00		
Fredson P. Brooks,	1,200 00		
John L. Bruce,	1,200 00		
Frank H. Burrill,	1,200 00		
William O. Caldwell,	1,200 00		
William Chaplin,	1,200 00		
Josiah H. Chase,	1,200 00		
Amos A. Elmes,	1,200 00		
Fred W. Gale,	1,200 00		
James A. Grant,	1,200 00		
Herbert L. Greene,	1,200 00		
Edgar H. Hatch,	1,200 00		
B. Frank Howe,	1,200 00		
Charles T. Judge,	1,200 00		
George F. Knowles,	1,186 67		
Daniel A. Lakin,	1,200 00		
John H. Loring,	1,200 00		
Guy W. McAllister,	1,200 00		
Kenneth T. McKenzie,	1,200 00		
Willard A. Parsons,	1,200 00		
Alberto E. Payson,	1,200 00		
Henry H. Qua,	1,200 00		
Calvin S. Robinson,	1,200 00		
Benjamin F. Russell,	1,200 00		
Forest E. Shapleigh,	1,200 00		
Elmer E. Shattuck,	1,200 00		
George W. Shepardson,	1,200 00		
James H. Sweet,	1,200 00		
H. Frank Watson,	1,200 00		
John D. Wilson,	1,200 00		
William H. Wood,	1,200 00		
George W. Young,	1,200 00		
S Thompson Blood,	1,000 00		
George M. Bowker,	1,000 00		
Frank W. Gale,	1,000 00		
Alonzo Joy,	1,000 00		
Milo B. Stearns,	1,000 00		
David L. Ball,	800 00		
Thomas R. Cook,	800 00		
Amounts carried forward,		$16,800 00	$386,866 35

MASSACHUSETTS REFORMATORY — *Continued.*

ounts brought forward,		$16,800 00	$386,866 35
n E. Emery,	$777 78		
E Lapham,	800 00		
. Lawrence,	800 00		
S. Miller,	800 00		
A. Wright,	800 00		
A. Slade,	1,046 24		
Chapman,	983 32		
urley,	938 17		
F. Shaughnessy,	902 78		
		56,434 96	
INDUSTRIAL DEPARTMENT.			
M. Connery, Superintend-	$1,000 00		
INSTRUCTORS.			
Ekloff,	$1,000 00		
V. Ford,	1,000 00		
W. Ryan,	1,000 00		
. Ring,	984 00		
Tolman,	459 68		
n Lincoln,	858 00		
. Boyd,	600 00		
E. Keeler,	343 33		
VENING SCHOOL DEPARTMENT.			
TEACHERS.			
Rogers,	$563 32		
. Wales,	400 00		
H Judkins,	400 00		
Studley,	380 00		
. Rideout,	380 00		
V. Blossom,	376 00		
sey,	330 00		
k H Chase,	324 00		
ardman, Jr.,	176 00		
. Ely,	162 00		
Howe, Jr.,	90 00		
rtue,	59 40		
. Phelan,	54 00		
OTHER EMPLOYEES.			
Baker, Assistant Engineer,	$1,095 00		
W. Wales, Bookkeeper,	1,000 00		
J. Farrell, Instructor,	939 00		
Curry, Instructor,	939 00		
er McGibbon, Machinist,	900 00		
. Clifford, Blacksmith,	864 00		
unts carried forward,		$73,234 96	$386,866 35

STATEMENT VII. Revenue Expenses. DETAILS 290.

MASSACHUSETTS REFORMATORY — *Continued.*

Amounts brought forward,		$73,234 96	$386,866 35
Milton Butcher, Hostler,	$800 00		
Jacob Noll, Busheller,	782 50		
Lyman A. Carr, Laborer,	720 00		
Harold I. Judkins, Clerk,	700 00		
Geo. E. Chatto, Assistant Engineer,	578 23		
C. A. Willson, Electrician,	550 00		
A. O. L. Loring, Laborer,	480 00		
John J. Fitzgerald, Laborer,	480 00		
Samuel Welch, Laborer,	360 00		
Edmund T. Stuart, Instructor,	333 33		
Emma Leland, Organist,	316 67		
Ernest G. Howard, Electrician,	100 00		
		22,877 46	
CURRENT EXPENSES.			
GROCERIES AND PROVISIONS.			
Baking Powders, Soda, etc.,	$83 13		
Beans, Peas, etc.,	1,395 16		
Bread and Crackers,	570 09		
Butter and Cheese,	522 79		
Coffee, Cocoa, etc.,	708 66		
Corn Starch, Farina, etc.,	24 81		
Eggs,	103 98		
Fish,	3,353 49		
Flour and Meal,	6,988 70		
Fruit (Canned and Fresh),	725 74		
Ice,	290 92		
Lard,	69 89		
Meat,	12,473 18		
Milk,	58 54		
Molasses and Syrup,	304 52		
Oatmeal,	203 73		
Poultry,	110 40		
Rice, Barley, etc.,	724 37		
Salt,	130 42		
Soap, Sal Soda, Potash, etc.,	1,068 13		
Spices, Essences, etc.,	195 34		
Sugar,	1,080 23		
Tapioca, etc.,	1 13		
Tea,	410 90		
Tobacco,	70		
Vegetables,	3,230 24		
Vinegar,	118 17		
Yeast,	94 22		
		35,061 58	
STORES AND SUPPLIES.			
Agricultural Implements,	$62 44		
Baskets,	45 50		
Amounts carried forward,		$131,174 00	$386,866 35

MASSACHUSETTS REFORMATORY — *Continued.*

mounts brought forward, ...		$131,174 00	$386,866 35
g, Laces, etc., ...	$614 39		
Grates, ...	253 30		
Shoes and Stock, . . .	2,124 02		
, ...	32 18		
s, Brushes, etc., . . .	906 20		
ts, Pails, etc., ...	36 85		
es, ...	186 08		
s, etc., ...	18 42		
s, Rugs, etc., ...	187 27		
gs, ...	231 21		
t, Lime, Sand, etc., . .	487 25		
and Repairs, ...	14 71		
Clothing and Trimmings, .	16,381 75		
. . . . .	10,763 81		
creen, ...	14 60		
, ...	90 00		
Oats, etc., ...	3,269 58		
ery and Glassware, . .	441 32		
ectants, ...	23 94		
Pipe, ...	11 58		
oods, etc., ...	3,792 05		
ic Supplies, etc , . . .	810 57		
e Supplies, etc., ...	849 22		
ior, ...	249 91		
. . . . .	26 00		
ure, ...	420 83		
xtures, ...	4 20		
. . . . .	69 77		
are, Tools, etc., ...	2,186 51		
ss, etc., ...	9 56		
nd Caps, ...	548 50		
. . . . .	2,722 47		
nd Couplings, ...	174 25		
. . . . .	27 20		
nd Steel, ...	1,802 24		
, Lanterns, etc., ...	11 36		
ry Supplies, ...	6 71		
r, ...	82 46		
and Repairs, ...	45 30		
er, ...	4,521 12		
nery and Repairs, ...	78 66		
es, ...	9 78		
esses and Protectors, . .	71 87		
nes and Hospital Supplies, .	643 27		
s, ...	44 27		
ha, ...	203 47		
es, ...	2 84		
luminating), ...	304 12		
ubricating), ...	398 28		
mounts brought forward, ...		$131,174 00	$386,866 35

STATEMENT VII. **Revenue Expenses.** DETAILS 290.

MASSACHUSETTS REFORMATORY — *Continued.*

Amounts brought forward,		$131,174 00	$386,866 35
Paints, Oils, Varnish, etc.,	$1,086 46		
Paper,	1,660 74		
Paste,	4 25		
Photographic Supplies,	144 61		
Pipe and Boiler Covering,	120 85		
Plumbing Supplies,	1,294 42		
Pomace,	129 93		
Printing Supplies,	12 00		
Record and Account Books,	679 65		
Roofing Materials,	45 45		
Rubber Goods,	223 83		
Saltpetre,	12 15		
Sash, Doors, Frames, etc.,	25 63		
School Books and Supplies,	631 16		
Seeds and Plants,	33 22		
Sewing Machines, Supplies, etc.,	6 39		
Shafting, Pulleys, etc.,	731 26		
Slate (Roofing),	219 90		
Spectacles and Repairs,	25 30		
Sponges,	3 00		
Stationery and Office Supplies,	98 43		
Steam Pipe and Fittings,	643 70		
Stone,	35 50		
Stoves and Repairs,	11 10		
Surgical Instruments, etc.,	54 52		
Tar and Pitch,	104 00		
Thread, etc.,	181 67		
Time Record Dials,	6 00		
Tinware,	5 43		
Toilet Paper,	35 60		
Type, Electros, etc.,	253 85		
Typewriter Supplies,	1 00		
Upholsterers' Supplies,	8 88		
Vaccine Points,	56 10		
Wagons and Repairs,	153 59		
Window Shades, etc.,	66 75		
Woodenware,	6 25		
Wrapping Paper, Twine, etc.,	48 04		
		65,173 80	
MISCELLANEOUS EXPENDITURES.			
Advertising,	$21 75		
Bats and Balls,	47 88		
Blacksmithing,	57 00		
Boiler Inspection,	120 00		
Books and Repairs,	117 89		
Carpenter Work,	57 50		
Electrician, Services,	116 67		
Entertainments and Lectures,	461 01		
Amounts carried forward,		$196,347 80	$386,866 35

MASSACHUSETTS REFORMATORY — *Concluded.*

Amounts brought forward,		$196,347 80	$386,866 35
pressage,	$496 92		
penses as Delegate to National Prison Association,	135 00		
ight,	2,373 62		
n Work,	308 54		
ndry Work,	16 12		
e Stock,	681 00		
nch for Governor and Council,	30 00		
sic,	8 99		
wspapers and Magazines,	117 90		
hfinder,	2 50		
stage,	1,397 90		
nting and Binding,	44 85		
nt of Pasture,	35 00		
pairs to Organ,	11 00		
wards for Capture of Escaped Prisoners,	112 02		
ndry Incidentals,	96 16		
lephone and Telegrams,	561 17		
ansportation and Travelling Expenses,	392 57		
ning Pianos,	3 00		
dertaker's Services,	12 00		
terinary Surgeon, Services,	27 50		
ater Rates,	3,300 00		
		11,163 46	
Total Expenses Massachusetts Reformatory, 1894,			207,511 26

DETAILS No. 291.

XPENSES REFORMATORY PRISON FOR WOMEN.

ub. Stat., Chap. 221, Sects. 43 and 47; Acts 1883, Chap. 267; 1887, Chap. 341; 1888, Chap. 327; 1889, Chap. 294; 1894, Chap. 12.

SALARIES OF SUPERINTENDENT AND OFFICERS.			
len C. Johnson, Superintendent,	$2,000 00		
ances A. Morton, Deputy Superintendent,	800 00		
ances W. Potter, Physician,	1,000 00		
ie L. Lee, Chaplain,	1,000 00		
sie P. Brooks, Clerk,	800 00		
arles Holton, Engineer,	1,300 00		
		$6,900 00	
Amounts carried forward,		$6,900 00	$594,377 61

STATEMENT VII. **Revenue Expenses.** DETAILS 291.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Con.*

Amounts brought forward,		$6,900 00	$594,377 61
MATRONS.			
Ella R. Averill,	$381 11		
Jennie M. Baker,	400 00		
Gertrude Brannen,	400 00		
Nellie Parker,	342 22		
Lydia J. Perry,	374 45		
		1,897 78	
DEPUTY MATRONS.			
Minnie F. Collum,	$262 50		
Mary R. Fitch,	314 86		
Myra E. Gardner,	362 50		
Sophia W. Monroe,	313 05		
Mary E. O'Reiley,	350 00		
Julia D. Pierce,	350 00		
Emma A. Pond,	350 00		
Emma A. Somberger,	87 50		
Catharine A Van Allen,	312 08		
		2,702 49	
ASSISTANT MATRONS.			
Lena R. Ballou,	$250 00		
Annie E Campbell,	225 00		
Lena W. Dreher,	191 67		
Clara B. Hayes,	125 00		
Sadie P. Kibbe,	300 00		
Mary McKenzie,	300 00		
Martha E. Mills,	203 33		
Lizzie M. Packard,	82 50		
Margaret W. Robertson,	175 00		
Eliza J. Ross,	75 00		
Minnie A. Tarbell,	75 00		
Florence V. Woodward,	300 00		
		2,302 50	
OTHER EMPLOYEES.			
FARMERS.			
Fred H. Harrington,	$720 00		
Frank P. Stockwell,	720 00		
Joseph H. Wheeler,	555 00		
Geo. E. Cozzens,	440 00		
Chas. F. Daggett,	200 00		
Geo. T. Robbins,	120 00		
		2,755 00	
CARPENTER.			
J. Hendry Flett,		590 00	
FIREMEN.			
G. Henry Putnam,	$800 00		
Walter A. Geissler,	600 00		
Alfred M. Kibling,	595 00		
		1,995 00	
Amounts carried forward,		$19,142 77	$594,377 61

EXPENSES REFORMATORY PRISON FOR WOMEN — *Con.*

Amounts brought forward,		$19,142 77	$594,377 61
GARDENER.			
orge F. Arnold,		660 00	
STABLEMAN.			
arles W. Woodward,		720 00	
STOREKEEPER.			
and G. Stockwell,		720 00	
WATCHMEN.			
gar A Gilson,	$730 00		
nklin Gaines,	730 00		
		1,460 00	
ATTENDANTS.			
llie Bolton,	$255 00		
ah H. Inman,	255 00		
en G. Brannen,	240 00		
za S. Batchelder,	195 00		
helia E. Burnham,	123 67		
tha A. Leard,	82 00		
nie V. Jones,	65 33		
en B. Masters,	60 00		
en E. Mason,	8 00		
		1,284 00	
CURRENT EXPENSES.			
GROCERIES AND PROVISIONS.			
king Powders,	$17 91		
ans and Peas,	166 55		
ead and Crackers,	75 62		
tter and Cheese,	62 49		
fee and Cocoa,	146 60		
rn Starch, Farina, etc.,	19 25		
gs,	9 00		
h,	445 59		
ur and Meal,	1,698 27		
uit (Canned and Fresh),	61 01		
atine, etc.,	6 70		
ocers' Sundries,	15 50		
,	574 19		
rd,	47 73		
at,	2,700 53		
lk,	79 34		
lasses and Syrup,	563 67		
tmeal,	74 25		
kles, Sauces, etc.,	5 79		
ultry,	390 07		
e, Barley, etc.,	153 09		
t,	63 80		
Amounts carried forward,		$23,986 77	$594,377 61

STATEMENT VII. Revenue Expenses. DETAILS 291.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Con.*

Amounts brought forward,		$23,986 77	$594,377 61
Soap, Sal Soda, etc.,	$327 45		
Soups (Canned),	2 50		
Spices, Essences, etc.,	32 40		
Sugar,	194 07		
Tapioca,	1 13		
Tea,	32 35		
Vegetables,	507 69		
Vinegar,	27 75		
Yeast,	55 86		
		8,558 15	
STORES AND SUPPLIES.			
Agricultural Implements,	$220 44		
Ashes,	160 00		
Belting. Laces, etc.,	43 59		
Boots, Shoes and Stock,	775 53		
Brooms, Brushes, etc.,	95 00		
Buckets, Pails, Tubs, etc.,	375 95		
Castings,	41 96		
Cement, Lime, Sand, etc.,	63 30		
Clocks and Repairs,	34 55		
Coal,	4,017 84		
Combs,	8 75		
Corn and Oats,	2,361 02		
Crockery and Glassware,	178 58		
Disinfectants,	7 50		
Dry Goods and Trimmings,	2,252 77		
Dynamite, etc.,	201 71		
Electrical Supplies, etc.,	303 91		
Engine Supplies,	16 94		
Fertilizers,	205 20		
Furniture and Repairs,	80 25		
Glass,	1 85		
Hardware and Tools,	363 13		
Harness and Repairs,	39 55		
Hay,	625 30		
Hose and Repairs,	102 50		
Insect Powder,	18 75		
Iron Floor Plates,	232 40		
Kitchen Utensils,	1 85		
Laundry Machinery, Repairs and Supplies,	105 31		
Locks and Repairs,	66 00		
Lumber,	379 18		
Mattresses and Repairs,	12 25		
Medicine and Hospital Supplies,	269 80		
Oil (Illuminating),	10 42		
Oil (Lubricating),	136 40		
Organ,	33 50		
Amounts carried forward,		$32,544 92	$594,377 61

PENSES REFORMATORY PRISON FOR WOMEN — *Con.*

mounts brought forward,		$32,544 92	$594,377 61
, Oils, Varnish, etc.,	$156 88		
	27 48		
Covering,	14 65		
ing Supplies,	8 00		
, etc.,	95 14		
d and Account Books,	23 37		
erator,	26 50		
r Goods,	12 09		
aper,	10 15		
and Plants,	166 58		
ngs,	68 40		
s,	135 00		
g,	37 65		
nery and Office Supplies,	141 20		
Pipes, Fittings, etc.,	1,073 17		
and Repairs,	16 22		
	45 80		
al Instruments, etc.,	10 58		
	21 60		
d,	23 18		
re,	94 80		
Paper,	19 63		
ns and Repairs,	5 90		
w Guards, etc.,	68 25		
enware,	2 80		
ping Paper, Twine, etc.,	13 69		
		16,161 69	
MISCELLANEOUS EXPENDITURES.			
smithing,	$24 55		
of Mechanics,	244 50		
and Repairs,	133 86		
nter Work,	111 25		
ge Hire,	11 25		
eting,	126 00		
eering and Surveying,	42 50		
tainments,	63 00		
ssage,	524 00		
nt,	1,387 33		
f Teams,	65 25		
tion of Boilers,	80 00		
tory of Property,	45 00		
	1,736 98		
Stock,	1,030 50		
Work,	450 90		
al and Surgical Attendance,	36 08		
	20 00		
papers and Magazines,	13 17		
ge,	162 15		
mounts carried forward,		$48,706 61	$594,377 61

STATEMENT VII. Revenue Expenses. DETAILS 292.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Con.*

Amounts brought forward, ...		$48,706 61	$594,377 61
Printing, ...	$73 39		
Rent of Pastures, ...	84 96		
Return of Escaped Prisoners, . .	3 50		
Roofing Repairs, ...	4 66		
Shoeing Horses, ...	50 95		
Sundry Incidentals, ...	40 54		
Telephone and Telegrams, . .	199 88		
Transportation and Travel, . .	347 66		
Veterinary Surgeon, Services, .	61 00		
		7,174 81	
SEWERS.			
Town of Framingham, Maintenance of Sewers, ...		600 00	
Total Expenses Reformatory Prison for Women, 1894, ...		. . .	56,481 42

DETAILS No. 292.

EXPENSES STATE FARM.

[Pub. Stat., Chap. 88, Sects. 1 and 8; Acts 1887, Chaps. 264 and 292; 1894, Chap. 34.]

SALARIES OF SUPERINTENDENT AND OFFICERS.			
SUPERINTENDENT.			
Hollis M. Blackstone, ...	$2,500 00		
ASSISTANT SUPERINTENDENT.			
Thomas J. Cannon, ...	1,000 00		
RESIDENT PHYSICIANS.			
Charles H. Blake, ...	900 00		
A. H. Harrington, ...	450 00		
CONSULTING PHYSICIAN.			
Calvin Pratt, ...	41 66		
ASSISTANT PHYSICIAN.			
James F. Blair, ...	366 67		
CLERK.			
Henry J. Strand, ...	900 00		
ENGINEER.			
Rodney A. Moore, ...	720 00		
		$6,878 33	
Amounts carried forward, . . .		$6,878 33	$650,859 03

EXPENSES STATE FARM — *Continued.*

Amounts brought forward,		$6,878 33	$650,859 03
OVERSEERS.			
min A. Atkins,	$600 00		
D. Baker,	480 00		
A. Hewey,	455 00		
min F. Robinson,	800 00		
		2,335 00	
FARMERS.			
ge E. Bacon,	$900 00		
t E. Bacon,	451 83		
ge R. Beldin,	60 00		
ner R. Files,	420 00		
C. Gifford,	77 00		
ew D. Grant,	480 00		
S. Keith,	540 00		
er E. Temple,	555 00		
		3,483 83	
SUPERVISOR AND ATTENDANTS OF INSANE.			
n Hatch,	$500 00		
Allen,	390 00		
W. Bean,	360 00		
Benner,	382 50		
s E. Bowler,	188 50		
l H. Clark,	204 16		
Cramer,	360 00		
Crockett,	460 00		
niel B. Doe,	450 00		
s Furbush,	135 00		
Kingsley,	360 00		
Knowlton,	390 00		
el H. Leavitt,	174 00		
Leeman,	339 00		
McDonald,	215 83		
Peva,	90 00		
F. Rice,	382 50		
Rowell,	99 00		
h C. Slater,	360 00		
s N. Slater,	360 00		
Stark,	360 00		
ond A. Taylor,	217 67		
min F. Tibbetts,	390 00		
Tibbetts,	112 75		
		7,280 91	
NURSES.			
Edwards,	$240 00		
Edwards,	360 00		
K. Knox,	52 66		
		652 66	
Amounts carried forward,		$20,630 73	$650,859 03

STATEMENT VII. Revenue Expenses. DETAILS 292.

EXPENSES STATE FARM — *Continued.*

Amounts brought forward,		$20,630 73	$650,859 03
ASSISTANT ENGINEERS.			
M. H. Osgood,	$420 00		
Wm. T. R. Slater,	30 00		
		450 00	
WATCHMEN.			
Wm. H. Monk,	$420 00		
W. H. Seeley,	93 27		
		513 27	
OTHER HELP.			
HOUSEKEEPER.			
Sarah F. Blackstone,	$300 00		
BAKER.			
Peter Bazinet,	600 00		
COOKS, ETC.			
John W. Tibbetts, $480 00			
Belle Whiting, 240 00			
Geo. F. Coxon, 30 00			
	750 00		
LAUNDRESS.			
Belle Benner,	256 00		
		1,906 00	
CURRENT EXPENSES.			
GROCERIES AND PROVISIONS.			
Baking Powders, Soda, etc.,	$94 63		
Beans, Peas, etc.,	1,111 26		
Bread and Crackers,	148 02		
Butter and Cheese,	218 18		
Butterine,	472 00		
Coffee, Cocoa, etc.,	983 75		
Corn Starch, Farina, etc.,	10 40		
Eggs,	59 88		
Fish,	2,012 62		
Flour and Meal,	7,673 03		
Fruit (Canned and Fresh),	440 31		
Gelatine, etc.,	6 65		
Grocers' Sundries,	9 12		
Lard,	85 08		
Meat,	7,374 55		
Milk,	438 86		
Oatmeal,	284 14		
Oleomargarine,	679 33		
Pickles, Sauces, etc.,	13 18		
Poultry and Game,	314 95		
Rice, Barley, etc.,	156 05		
Amounts carried forward,		$23,500 00	$650,859 03

EXPENSES STATE FARM — *Continued.*

Amounts brought forward,		$23,500 00	$650,859 03
	$112 50		
, Sal Soda, etc.,	377 93		
s (Canned),	129 00		
s, Essences, etc.,	135 05		
r,	1,681 90		
oca, Sago, etc.,	11 00		
	751 03		
cco,	1,920 75		
tables (Canned and Fresh),	339 86		
gar,	235 11		
,	174 30		
		28,454 42	
STORES AND SUPPLIES.			
cultural Implements,	$523 54		
and Decorations,	79 47		
ets,	2 50		
and Bedding,	145 88		
ng,	1 50		
ing,	10 50		
, Shoes and Stock,	1,560 20		
ns, Brushes, etc.,	211 79		
ets, Pails, Tubs, etc.,	32 82		
ets, Rugs, Mats, etc.,	131 91		
ngs,	81 12		
s and Repairs,	36 90		
, Clothing, Trimmings, etc.,	3,435 93		
	6,712 76		
s,	45 00		
Oats, etc.,	4,297 21		
kery and Glassware,	260 97		
idors,	3 00		
fectants,	3 50		
and Sewer Pipe,	16 64		
Goods, etc.,	2,746 72		
mite, etc.,	29 80		
ric Supplies, etc.,	4 65		
ne Supplies, etc.,	39 03		
lizers,	608 91		
Extinguishers,	45 00		
iture and Repairs,	163 99		
Fixtures,	124 00		
Radiator,	13 25		
line,	1,056 67		
,	17 25		
ware, Tools, etc.,	1,025 17		
ess and Repairs,	70 39		
and Caps,	157 69		
	047 05		
Amounts carried forward,		$51,954 42	$650,859 03

STATEMENT VII. Revenue Expenses. DETAILS 222.

EXPENSES STATE FARM — *Continued.*

Amounts brought forward,		$51,954 42	$650,859 03
Humane Restraint Appliances,	$14 00		
Ink,	15 00		
Insect Powders,	3 50		
Iron and Steel,	355 76		
Iron Work, Beams, etc.,	212 80		
Kitchen Utensils,	114 83		
Ladders,	12 75		
Lamps, Lanterns, etc.,	36 61		
Laundry, Machinery and Supplies,	85 81		
Linoleum,	74 22		
Locks and Repairs,	53 21		
Lumber,	1,302 19		
Machinery and Repairs,	161 61		
Mattresses,	158 75		
Medicines and Hospital Supplies,	629 66		
Medical Books,	68 45		
Naphtha,	54 52		
Oil (Illuminating),	68 68		
Oil (Lubricating),	124 47		
Paints, Oils, Varnish, etc.,	983 51		
Plumbing Supplies,	175 11		
Record and Account Books,	109 93		
Rubber Goods,	87 44		
Rope,	8 91		
Sash, Doors, Frames, etc.,	18 15		
Seeds and Plants,	346 37		
Spectacles and Repairs,	2 00		
Sponges,	3 00		
Stationery and Office Supplies,	236 01		
Steam Pipes, Fittings, etc.,	265 37		
Stone,	69 49		
Stoves and Repairs,	31 10		
Surgical Instruments, etc.,	188 90		
Thread,	127 50		
Tinware,	147 27		
Toilet Paper,	35 65		
Upholstery Supplies,	3 05		
Wall Paper and Hanging Same,	53 45		
Wagons and Repairs,	107 93		
Window Guards,	213 09		
Wire Mats,	12 19		
Woodenware,	22 60		
		31,137 55	
MISCELLANEOUS EXPENDITURES			
Blacksmithing,	$60 54		
Books and Repairs,	104 40		
Carpenter Work,	867 75		
Chaplain's Services,	519 00		
Amounts carried forward,		$83,091 97	$650,859 03

EXPENSES STATE FARM — *Concluded.*

Amounts brought forward,		$83,091 97	$650,859 03
tainments,	$93 35		
essage,	298 69		
orks,	15 15		
ht,	1,007 82		
ities,	1,331 52		
e,	250 00		
tory of Property,	100 00		
,	137 73		
Stock,	150 00		
ng Cider,	71 65		
n Work,	130 00		
cal and Surgical Attendance,	509 33		
enger,	100 00		
papers and Magazines,	37 88		
ing,	220 00		
ing, Decorations, Stained ss, etc., in Chapel,	191 40		
bing,	39 00		
ge,	223 45		
ng,	116 03		
irs to Pump,	72 79		
irs to Roofs,	74 47		
n of Escaped Prisoners,	126 53		
ng Horses,	40 13		
ry Incidentals,	75 09		
eying, etc.,	115 37		
ster,	110 00		
hone, Telegrams, etc.,	384 43		
sportation and Travelling Expenses,	807 81		
ees' Travel,	176 64		
elwright,	150 00		
		8,707 95	
Total Expenses State Farm, 1894,			91,799 92

DETAILS No. 293.

EXPENSES LYMAN SCHOOL FOR BOYS.

Stat., Chap. 89; Acts 1884, Chap. 233; 1885, Chaps. 86 and 151; 1894, Chap 63]

ARIES OF SUPERINTENDENT AND OFFICERS.			
SUPERINTENDENT.			
dore F. Chapin,	$2,000 00		
ASSISTANT SUPERINTENDENT.			
er Day,	607 23		
Amounts carried forward,	$2,607 23		$742,658 95

STATEMENT VII. Revenue Expenses. DETAILS 293.

EXPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

Amounts brought forward, . .	$2,607 23	. . .	$742,658 95
PHYSICIAN.			
F. E. Corey, ...	300 00		
ENGINEER.			
James W. Clark, ...	794 28		
CLERK.			
Mary F. Wilcox, ...	205 00		
		$3,906 51	
MATRON AND ASSISTANTS.			
Mrs. T. F. Chapin, Matron, . .	$400 00		
Annie H. Cooper, ...	229 17		
Carrie E. Day, ...	252 25		
Florence Exley, ...	145 83		
Sarah E. Goss, ...	250 00		
Mary E. Greeley, ...	250 00		
Mabel B. Mitchell, ...	250 00		
Jennie E. Perry, ...	240 13		
Susie E. Wheeler, ...	250 00		
		2,267 38	
TEACHERS.			
Mary L. Pettit, Principal, . .	$638 64		
Annie L. Wilcox, ...	638 64		
Annie J. Blanchard, ...	347 91		
Carrie Dana, ...	376 69		
Jessie Doring, ...	98 46		
Annie Doughty, ...	55 42		
Ellen P. Fenten, ...	52 35		
Alliston Greene, ...	200 00		
M. Everett Howard, ...	433 00		
Jas. D. Littlefield, ...	200 00		
Jennie S. Meserve, ...	98 46		
Emma F. Newton, ...	397 91		
Harry G. Nye, ...	292 00		
Jennie S. Nye, ...	234 16		
Pauline A. Osgood, ...	289 57		
Selia E. Partridge, ...	23 02		
Effie R. Putnam, ...	211 48		
Caroline Reed, ...	227 72		
Hattie M. Trask, ...	187 33		
		5,002 76	
OTHER EMPLOYEES.			
IN CHARGE OF FAMILIES.			
Mr. and Mrs. T. F. Driscoll, . .	$19 71		
Mr. and Mrs. Alliston Greene, .	63 46		
Mr. and Mrs. A. F. Howe, . .	261 22		
Mr. and Mrs. J. D. Lounsberry, .	847 59		
Amounts carried forward, . . .		$11,176 65	$742,658 95

XPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

nounts brought forward,		$11,176 65	$742,658 95
d Mrs. J. W. Mason,	$516 61		
d Mrs. A. S. Meserve,	744 83		
d Mrs. A. L. Miles,	695 31		
d Mrs. M. J. Perkins,	746 36		
d Mrs. E. A. Pierce,	385 69		
d Mrs. W. F. Sayward,	534 09		
d Mrs. I. F. Swift,	834 85		
		5,649 72	
CARPENTERS			
. Burhoe,	$231 61		
l. Powers,	186 00		
M. Thompson,	405 80		
		823 41	
CHAPLAINS.			
R. Eastman and others,		255 00	
FARMER.			
S. Graham,		425 00	
HOUSEKEEPER.			
t A. Pearson,		273 03	
ARGE OF BAKERY AND STOREHOUSE.			
d Mrs. Geo. F. Bullard,		893 03	
MASON.			
Harrington,		195 50	
NURSE.			
Howard,		235 96	
PLUMBERS, PAINTERS, ETC.			
. Wetherill,	$6 75		
. Woodman and Co.,	41 80		
		48 55	
SEAMSTRESS.			
S. Mitchell,		250 00	
STEWARD.			
. Perkins,		390 72	
SUBSTITUTES.			
Braley,	$209 86		
Burhoe,	46 04		
rhoe,	38 60		
urhoe,	8 22		
a Day,	14 39		
d Haynes,	23 01		
Hulse,	73 33		
nounts carried forward,		$20,616 57	$742,658 95

STATEMENT VII. **Revenue Expenses.** DETAILS 293.

EXPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

Amounts brought forward,		$20,616 57	$742,658 95
John W. Mason,	$55 37		
E. Lizzie Moses,	35 63		
M. J. Ord,	57 83		
E. A. Pierce,	30 14		
Mark A. Putnam,	32 54		
B. E. Robertson,	15 34		
		640 30	
TEAMSTERS.			
Geo. West,	$22 50		
Herbert West,	297 54		
		320 04	
TRUANT OFFICER.			
John H. Cummings,		507 53	
VETERINARY SURGEON.			
H. R. Stanhope,		14 00	
WATCHMAN.			
Arthur I. Goodell,		400 00	
MISCELLANEOUS.			
Lewis Rice, Appraisal of Property,	$49 50		
F. W. Clark, Report on Sewage,	50 00		
		99 50	
CURRENT EXPENSES.			
GROCERIES AND PROVISIONS.			
Baking Powders, Soda, etc.,	$27 34		
Beans, Peas, etc.,	302 91		
Bread and Crackers,	49 05		
Butter and Cheese,	1,124 08		
Butterine,	102 45		
Coffee, Cocoa, etc.,	143 11		
Corn Starch, Farina, etc.,	5 50		
Desiccated Cocoanut,	2 50		
Eggs,	210 37		
Fish,	510 57		
Flour and Meal,	1,679 08		
Fruit (Canned and Fresh),	168 17		
Gelatine, etc.,	5 00		
Grocers' Sundries,	1 50		
Ice,	325 51		
Maccaroni,	1 32		
Meat,	2,111 76		
Molasses and Syrup,	242 33		
Oatmeal,	88 45		
Amounts carried forward,		$22,597 94	$742,658 95

XPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

ounts brought forward,		$22,597 94	$742,658 95
Sauces, etc.,	$9 00		
	184 31		
rley, etc.,	35 84		
	16 89		
l Soda, etc.,	261 82		
Canned and Compressed),	61 31		
Essences, etc.,	56 55		
	486 15		
, etc.,	1 76		
	37 44		
les,	95 93		
	13 16		
	117 06		
		8,478 22	
STORES AND SUPPLIES.			
ural Implements,	$150 72		
	108 20		
Flooring,	487 71		
s,	62 00		
	23 25		
	22 26		
, Blankets, etc.,	210 75		
Laces, etc.,	39 85		
Materials, Tools, etc.,	13 05		
hoes and Stock,	1,249 41		
iles, etc.,	142 54		
Brushes, etc.,	163 39		
Pails, etc.,	16 12		
	8 10		
	2 16		
Rugs, etc.,	83 64		
	2 58		
Lime, Sand, etc.,	84 98		
Caps,	8 40		
nd Repairs,	40 10		
othing, etc.,	3,145 39		
	4,363 34		
	2 00		
ts, etc.,	1,134 95		
and Glassware,	292 37		
ants,	12 40		
d Sewer Pipe,	44 96		
ds and Trimmings,	424 04		
l Supplies and Repairs,	510 23		
Supplies,	22 85		
rs,	461 00		
e and Repairs,	227 08		
	119 62		
unts carried forward,		$31,076 16	$742,658 95

STATEMENT VII. Revenue Expenses. DETAILS 293.

EXPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

Amounts brought forward,		$31,076 16	$742,658 95
Hardware, Tools, etc.,	$789 89		
Harness and Repairs,	25 65		
Hats and Caps,	231 93		
Hose, Couplings, etc.,	62 40		
Ink,	9 62		
Iron and Steel,	7 00		
Kitchen Utensils,	91 35		
Ladders,	41 90		
Laundry Machinery and Supplies,	366 38		
Locks and Repairs,	12 09		
Lumber,	854 24		
Machinery and Repairs,	47 38		
Mattress Protectors,	21 50		
Medicine and Hospital Supplies,	72 17		
Oil (Illuminating),	6 14		
Oil (Lubricating),	2 70		
Paints, Oils, Varnish, etc.	464 66		
Paper,	278 42		
Phonograph and Supplies,	125 00		
Plumbing Supplies, etc.,	713 60		
Record and Account Books,	49 25		
Refrigerator,	44 34		
Roofing Paper,	4 50		
Sandpaper,	4 80		
Sash, Doors, Frames, etc,	65 78		
Scales and Repairs,	25 46		
School Books and Supplies,	329 14		
Seeds and Plants,	408 94		
Shafting, Pulleys, etc,	24 94		
Slate Troughs, Slabs, Shelves, etc.,	228 60		
Soap Stone Tubs,	14 55		
Spectacles and Repairs,	3 20		
Stationery and Office Supplies,	22 31		
Steam Pipe and Fittings,	252 29		
Stencils, Stamps,	1 75		
Stone,	11 69		
Stoves and Repairs,	217 65		
Straw,	94 49		
Surgical Instruments,	12 40		
Thread, etc.,	23 40		
Tinware,	34 58		
Toilet Paper,	70 25		
Type and Printers' Supplies,	74 92		
Typewriter Supplies,	1 12		
Wall Paper,	24 23		
Vaccine Points,	4 00		
Wagons and Repairs,	224 07		
Wheelbarrows,	21 00		
Amounts carried forward,		$31,076 16	$742,658 95

EXPENSES LYMAN SCHOOL FOR BOYS — *Concluded.*

mounts brought forward,		$31,076 16	$742,658 95
ow Guards,	$6 04		
ow Shades,	23 35		
Cloth and Netting,	66 25		
Mats,	9 00		
enware,	54 73		
Benches (Sloyd),	45 00		
ping Paper, Twine, etc.,	7 68		
		20,409 16	
MISCELLANEOUS EXPENDITURES.			
tising,	$1 50		
nd Balls,	71 54		
smithing,	48 62		
, Repairs,	34 16		
and Repairs,	108 34		
nter Work,	55 00		
eting,	9 36		
ic Lighting,	1,604 69		
ainments,	22 65		
ssage,	360 72		
t,	409 43		
	61 12		
ry Work,	13 05		
tock,	483 00		
Work,	192 04		
and Musical Instruments,	11 70		
papers and Magazines,	147 82		
ng,	104 50		
ge,	127 84		
f Horse Shed,	5 00		
f Phonograph,	19 00		
of Escaped Prisoners,	97 47		
g Horses,	83 05		
y Incidentals,	94 90		
ng,	80 00		
hone and Telegrams,	188 00		
portation and Travelling expenses,	703 72		
lling Bags,	44 40		
Rates,	430 00		
		5,612 62	
otal Expenses Lyman School for Boys, 1894,		. . .	57,097 94
mount carried forward,		. . .	$799,756 89

DETAILS No. 294.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Pub. Stat., Chap. 89; Acts 1884, Chap. 323; 1885, Chaps. 86 and 151; 1894, Chap. 63.]

Amount brought forward,			$799,756 89
SALARIES OF SUPERINTENDENT AND OFFICERS.			
SUPERINTENDENT.			
Luann L. Brackett,	$1,200 00		
FARMER AND STEWARD.			
N. C. Brackett,	650 04		
FOREMAN.			
J. W. H Baker,	539 40		
PHYSICIAN.			
Mary V. O'Callaghan,	200 04		
VACANCY OFFICERS.			
M. E Palmer,	329 38		
A. L. Brackett,	50 41		
		$2,969 27	
MATRONS.			
E. C. Bailey,	$311 30		
C. J. Bean,	247 65		
B. E Clarke,	200 83		
E. V. Morse,	29 70		
A. T. White,	256 80		
J. L. Estabrook,	114 80		
H. S. Holder,	11 02		
S. E. Palmer,	6 70		
		1,178 80	
TEACHERS.			
M. A. Bass,	$263 49		
M. E. Bither,	150 00		
E. B. Eames,	203 23		
A. E. Gordon,	5 75		
A. L. Green,	2 46		
A. Hawley,	164 00		
M. M. Holden,	52 09		
L. D. Mayhew,	239 50		
B. M. McManus,	63 00		
S. E Palmer,	16 42		
F. E. Rastall,	196 40		
J. C. Trask,	215 60		
A. Waitt,	10 67		
S. Williams,	13 96		
		1,596 57	
Amounts carried forward,		$5,744 64	$799,756 89

ENSES STATE INDUSTRIAL SCHOOL FOR GIRLS — *Con.*

mounts brought forward, ...		$5,744 64	$799,756 89
HOUSEKEEPERS.			
Bailey, ...	$286 49		
Knowlton, ...	261 49		
ton, ...	21 35		
Pherson, ...	22 99		
kes, ...	222 98		
Osgood, ...	288 59		
R. Parsons, ...	31 57		
Saunders, ...	190 60		
rry, ...	300 00		
Trask, ...	19 71		
		1,645 77	
LABORERS.			
Bailey, ...	$115 96		
r, ...	330 62		
lphin, ...	123 64		
Evans, ...	317 65		
ming, ...	5 00		
Lawrence, ...	399 00		
Kenzie, ...	137 69		
Morse, ...	204 56		
Osgood, ...	306 49		
Wight, ...	243 19		
		2,183 80	
CURRENT EXPENSES.			
GROCERIES AND PROVISIONS.			
g Powders, Soda, etc., . .	$22 83		
, Peas, etc., ...	54 64		
and Crackers, ...	40 95		
and Cheese, ...	392 75		
, Cocoa, etc., ...	113 79		
ene, ...	6 15		
ated Cocoanut, ...	7 50		
. . . . .	7 92		
. . . . .	373 49		
Meal, etc., ...	807 87		
(Canned and Fresh), . .	191 20		
ne, Puddine, etc., . . .	6 80		
. . . . .	31 02		
. . . . .	717 33		
ses and Syrup, ...	220 83		
al, ...	14 60		
Oil, ...	3 00		
s, Sauces, etc., ...	13 07		
. . . . .	22 20		
Sal-Soda, etc., ...	248 43		
, Essences, etc., ...	18 01		
, ...	165 91		
mounts carried forward, ...		$9,574 21	$799,756 89

STATEMENT VII. Revenue Expenses. DETAILS 294.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS—*Con.*

Amounts brought forward,		$9,574 21	$799,756 89
Tea,	$24 33		
Vegetables,	39 18		
Yeast,	1 73		
		3,545 53	
STORES AND SUPPLIES.			
Agricultural Implements,	$86 82		
Baskets,	21 00		
Barrels,	13 80		
Boots, Shoes and Stock,	532 76		
Brooms, Brushes, etc.,	90 32		
Buckets, Pails, etc.,	10 60		
Carpets, Rugs, etc.,	19 30		
Clocks and Repairs,	10 05		
Cloth, Clothing, etc.,	146 27		
Coal,	1,555 08		
Corn, Oats, etc.,	1,594 56		
Crockery and Glassware,	282 34		
Dry Goods and Trimmings,	1,481 55		
Electric Supplies,	39 55		
Fertilizers,	398 37		
Furniture,	227 23		
Glass,	11 15		
Hair (Curled),	35 30		
Hardware, Tools, etc.,	384 52		
Harness and Repairs,	62 50		
Hats and Caps,	36 59		
Hose,	7 00		
Kitchen Utensils,	15 56		
Lamps, Lanterns and Supplies,	6 61		
Laundry Supplies,	10 62		
Lumber,	131 57		
Mattresses and Repairs,	35 30		
Medicines and Hospital Supplies,	91 17		
Oil (Illuminating),	72 83		
Paints, Oils, Varnish, etc.,	102 42		
Plumbing Supplies,	181 10		
School Books and Supplies,	27 67		
Seeds and Plants,	147 98		
Sewing Machines,	100 00		
Spectacles,	1 00		
Stationery and Office Supplies,	95 61		
Steam Pipe and Fittings,	11 72		
Stoves and Repairs,	248 44		
Tinware,	60 08		
Toilet Paper,	12 50		
Trunks,	91 95		
Vaccine Points,	9 08		
Wagons and Repairs,	129 65		
Wall Paper,	4 27		
Amounts carried forward,		$13,119 74	$799,756 89

ENSES STATE INDUSTRIAL SCHOOL FOR GIRLS — *Con.*

mounts brought forward,		$13,119 74	$799,756 89
ow Guards,	$59 72		
ow Shades, Screens, etc.,	2 94		
enware,	25 00	8,721 45	
MISCELLANEOUS EXPENDITURES.			
aisal of Property,	$20 00		
smithing,	32 60		
and Repairs,	81 02		
ain's Services,	260 00		
eting,	189 17		
essage,	99 37		
nt,	113 36		
of Horses,	16 90		
,	90 90		
Stock,	675 67		
ng Cider,	32 58		
n Work,	45 00		
eal and Surgical Attendance,	84 00		
,	9 40		
papers and Magazines,	115 42		
nder,	2 50		
ge,	90 23		
ng,	9 35		
on Telephone,	176 35		
of Pasture,	50 00		
n of Escaped Prisoners,	28 55		
rds for Capture of Escaped soners,	22 00		
ng Horses,	87 05		
y Incidentals,	69 97		
hone and Telegrams,	192 52		
sportation and Travelling Exses,	485 21		
ng Pianos,	2 40		
inary Surgeon, Services,	36 50	3,118 02	
Total Expenses State Industrial School for Girls, 1894,		. . .	24,959 21

DETAILS No. 295.

RUSTEES STATE PRIMARY AND REFORM SCHOOLS.

[Pub. Stat., Chap. 89, Sect. 1; Acts 1894, Chap. 22.]

beth G. Evans,	$108 42	
y C. Greeley,	94 47	
iel W. McDaniel,	83 42	
Amounts carried forward,	$286 31	$824,716 10

STATEMENT VII. Revenue Expenses. DETAILS 296.

TRUSTEES STATE PRIMARY AND REFORM SCHOOLS — *Con.*

Amounts brought forward,	$286 31	$824,716 10
Elizabeth C. Putnam,	133 92	
Michael J. Sullivan,	66 05	
Melvin H. Walker,	121 14	
Charles P. Worcester,	124 13	
Printing,	2 25	
		733 80

DETAILS No. 296.

COMMISSIONERS OF PRISONS.

[Pub. Stat., Chap. 219; Acts 1886, Chap. 275; 1887, Chap. 315; 1888, Chaps. 322, 328 and 417; 1889, Chap. 294; 1894, Chaps. 8 and 22.]

SECRETARY.			
Frederick G. Pettigrove, Salary,		$907 26	
CLERKS.			
Lizzie M Davis,	$900 00		
Mary M. Joy,	780 00		
Nellie J. Edwards,	780 00		
Helen Hadley,	28 34		
		2,488 34	
AGENTS.			
Wm. L. Peavey,	$1,200 00		
Geo. E. Cornwall,	1,200 00		
		2,400 00	
TRAVELLING EXPENSES.			
Wm. L. Peavey,	$600 00		
Geo. Cornwall,	425 00		
Wm. A. Wilde,	217 00		
Philip T. Davis,	200 00		
Frank W. Jones,	171 15		
Frederick G. Pettigrove,	78 99		
Margaret P. Russell,	54 27		
Katherine E. Conway,	27 50		
Henry Parkman,	10 00		
J. Warren Bailey,	7 25		
Louis Weissbein,	3 65		
Carriage Hire,	18 25		
Railroad Tickets, Massachusetts Reformatory,	43 00		
		1,856 06	
CURRENT EXPENSES.			
Clerical Services,	$135 33		
Atlas,	8 00		
Directory,	5 50		
Expressage,	5 95		
Eyelet Punch and Eyelets,	5 00		
Amounts carried forward,		$7,651 66	$825,449 90

COMMISSIONERS OF PRISONS — *Concluded.*

Amounts brought forward,		$7,651 66	$825,449 90
r Carrier,	$5 00		
enger Service,	24 58		
papers,	12 70		
inder,	5 00		
ge,	192 42		
ng and Binding,	411 58		
cations,	11 17		
d and Account Books,	12 50		
er Stamps and Repairs,	14 50		
nery and Office Supplies,	156 83		
y Incidentals,	15 25		
hone and Telegrams,	178 69		
		1,200 00	
Total Expenses Commissioners of Prisons, 1894,		. . .	8,851 66

DETAILS No. 297.

ENT FOR AIDING DISCHARGED CONVICTS.

. Stat., Chap. 219, Sect. 26; Acts 1887, Chap. 336; 1894, Chap. 22.]

AGENT.			
l Russell, Salary,*	$375 00		
erine R. Stokes, Acting Agent,	61 11		
T. Davis, from September 24, ary,	269 45		
Rent and Expenses,	176 47		
		$882 03	
ENDED FOR ASSISTANCE TO DISCHARGED CONVICTS.			
l,	$1,114 65		
ing,	665 97		
l and Assistance,	325 55		
, etc.,	134 35		
enger Service,	5 30		
ng,	5 08		
		2,250 90	
			3,132 93
Amount carried forward,		. . .	$837,434 49

* Died May 16, 1894.

DETAILS No. 298.

AGENT FOR AIDING DISCHARGED FEMALE PRISONERS.

[Pub. Stat., Chap. 219; Acts 1887, Chap. 336; 1888, Chaps. 330 and 417; 1894, Chap. 22.]

Amount brought forward,			$837,434 49
AGENT.			
Sarah E. Frye, Salary,		$775 00	
EXPENDED FOR ASSISTANCE TO DISCHARGED FEMALE PRISONERS.			
Postage,	$5 00		
Printing,	10 45		
Rent of Office,	360 00		
Stationery,	16 90		
Temporary Asylum for Discharged Female Prisoners at Dedham, for Board of Discharged Prisoners,	441 20		
Travel and Assistance,	2,566 76		
		3,400 31	
			4,175 31

DETAILS No. 299.

ASSISTANCE TO PRISONERS DISCHARGED FROM MASSACHUSETTS REFORMATORY.

[Acts 1884, Chap. 255; 1887, Chap. 395; 1894, Chap. 22.]

Board and Provisions,	$2,156 35	
Clothing,	876 98	
Employment Bureau (Fees),	6 00	
Medicines and Attendance,	10 00	
Messenger Service,	39 67	
Printing,	34 63	
Railroad Fares,	1,431 65	
Rent,	6 00	
Sundries,	26 37	
Tools,	223 37	
		4,811 02
Amount carried forward,		$846,420 82

DETAILS No. 300.

EMOVAL OF PRISONERS TO AND FROM STATE AND COUNTY PRISONS.

tat., Chap. 219; Acts 1882, Chap. 241; 1884, Chap. 255; 1887, Chap. 375; 1890, Chaps. 180 and 278; 1894, Chap. 22.]

mount brought forward,	. . .	$846,420 82
A. Rhoades,	$97 37	
Miller,	36 03	
A. Bartlett,	33 05	
W. Ball,	25 60	
H. Cummings,	22 69	
Lombard,	18 83	
H. Burrill,	13 85	
A. Buckner,	12 90	
Dickinson,	12 57	
Allen,	11 25	
W. Allen,	10 86	
Favor,	10 00	
V. Hildreth,	9 26	
r Bishop,	6 39	
k Canavan,	6 20	
Hunt,	5 71	
H. Walsh,	5 60	
S. Baker,	5 55	
r C. Wardwell,	5 50	
C. Johnson,	5 31	
H. Reagan,	5 04	
G. Tyler,	4 85	
rd W. Hudson,	4 61	
Cawley,	4 50	
h Dugan,	4 50	
H. Clegg,	4 00	
l A. Cronin,	3 79	
Whitney,	3 75	
Kelley,	3 50	
		393 06

DETAILS No. 301.

PROBATION OFFICERS.

[Acts 1891, Chap. 356; 1894, Chap. 22.]

rd Keefe, Compensation,	$583 27	
r S. Prout, Compensation,	24 00	
		607 27
otal Reformatory and Correctional Expenses, 1894,	. . .	$847,421 15

STATEMENT VII. Revenue Expenses. DETAILS 302.

PUBLIC BUILDINGS.

DETAILS No. 302.

STATE ALMSHOUSE, TEWKSBURY.

[Res. 1893, Chaps. 47 and 57; 1894, Chap. 73; Acts 1893, Chaps. 187 and 329; 1894, Chaps. 6 and 492.]

PAID FROM APPROPRIATION OF 1893.			
KITCHEN.			
John A. Fox, Architect,	$745 63		
Staples Brothers, Contract,	16,725 00		
Brass Tubing,	421 57		
Castings,	84 06		
Cement, Lime, etc.,	258 00		
Electrical Supplies,	240 78		
Electrical Work,	23 19		
Lathing,	16 20		
Lumber,	315 23		
Mason Work,	1,033 88		
Painting,	149 50		
Paints, Oils, etc.,	27 25		
Plumbing Supplies,	179 33		
Refrigerator,	146 64		
Tank,	185 00		
Tiles,	528 74		
		$21,080 00	
FIRE-PROOF BUILDINGS.			
John A. Fox, Architect,	$3,972 75		
H. A. Page, Superintendent of Construction,	1,156 00		
Geo. E. Barclay, Contract for Male Dormitory,	22,045 45		
L. E. Locke, Contract for Female Dormitory,	53,000 00		
Brass Pipe,	1,720 98		
Cement, Lime and Sand,	139 50		
Carpenter Work,	31 50		
Laborers,	151 50		
Lumber,	95 00		
Mason Work,	740 25		
Painters,	480 00		
Paints, Oils, etc.,	98 97		
Plumbers,	196 66		
Plumbers' Supplies,	498 07		
Amount carried forward,		$21,080 00	

STATE ALMSHOUSE, TEWKSBURY — *Concluded.*

nount brought forward,		$21,080 00	
Pipe, Trap, Fittings, etc.,	$4,363 70		
ing,	117 00		
	396 50		
Cotta Panel,	125 00		
tor,	64 00		
		89,392 83	
PAINTING.			
	$181 00		
Oils, etc.,	460 59		
		641 59	
ID FROM APPROPRIATION OF 1894.			
REPAIRS.			
Pipe,	$271 36		
r Gutter,	627 84		
r,	667 10		
Pipe and Fittings,	403 70		
Closets,	127 35		
		2,097 35	
FURNISHING AND LIGHTING.			
	$1,858 90		
ure,	1,364 00		
ical Supplies,	658 04		
ical Work,	202 00		
ess Protectors,	1,092 50		
		5,175 44	
			$118,387 21

DETAILS No. 303.

STATE PRISON AT BOSTON.

93, Chap. 104; 1894, Chaps. 54, 91, 106 and 109; Acts 1893, Chap. 480; 1894, Chaps. 419 and 546.]

ROM APPROPRIATIONS OF 1890 AND 1893.			
CELL ROOM.			
tracts, —			
and F. Smith Iron Company			
ors),	$400 00		
sford Foundry Company			
re Safe-guards),	1,003 06		
mounts carried forward,	$1,403 06		$118,387 21

STATEMENT VII. **Revenue Expenses.** DETAILS 303.

STATE PRISON AT BOSTON — *Concluded.*

Amounts brought forward,	$1,403 06	. . .	$118,387 21
Hartwell and Richardson, Architects,	2,702 76		
Asphalt Flooring,	678 26		
Bricks,	26 25		
Carpenter Work,	69 83		
Cement, Lime, Sand, etc.,	16 98		
Hay, Oats, etc.,	29 22		
Iron work,	59 30		
Labor and Superintendence,	134 00		
Lead,	60 00		
Locks, etc.,	1,487 25		
Paints, Oils, Varnish, etc.,	206 56		
Teams and Trucking,	21 75		
		$6,895 22	
PAID FROM APPROPRIATION OF 1894.			
NEW BUILDING FOR SEPARATE CONFINEMENT.			
John S. Jacobs & Son, Contract for Mason Work,	$31,475 80		
Joseph W. Mason, Inspector of Mason Work,	632 50		
Driving Piles,	804 10		
Extra Labor,	876 10		
Extra Stone,	4,168 50		
Iron Work,	84 00		
Plans and Specifications,	152 35		
Travelling Expenses,	31 00		
Ventilators,	67 00		
Window Guards,	8 00		
		38,299 35	
STOREHOUSE.			
Fessenden & Libby, Contract,	$3,707 00		
Bricks,	713 40		
Freight,	145 00		
Labor,	52 00		
Trucks,	15 54		
Window Guards,	40 00		
		4,672 94	
OFFICERS' HOUSES.			
Gas Fixtures,	$32 00		
Hardware, etc.,	2 75		
Lumber,	16 03		
Sash, Blinds, etc.,	132 75		
Wall Paper,	13 40		
		196 93	
			50,064 44
Amount carried forward,	. . .	. . .	$168,451 65

DETAILS No. 304.

MASSACHUSETTS REFORMATORY.

92, Chap. 78; 1893, Chap. 93; 1894, Chap. 69; Acts 1892, Chap. 385; 1893, Chap. 480; 1894, Chap. 419.]

mount brought forward, ...		. . .	$168,451 65
ID FROM APPROPRIATION OF 1892.			
CELLS.			
l Electric Company, Con-			
, ...	$2,700 00		
c Supplies, ...	336 22		
and Superintendence, . .	718 25		
. . . . .	2,242 50		
overing, ...	93 00		
Fitting,.	83 58		
		$6,173 55	
ID FROM APPROPRIATION OF 1894.			
BOILER.			
. . . . .	$644 15		
etc., ...	190 50		
t, Lime, etc.,.	50 20		
, ...	34 65		
e Mouth Protector, . .	240 84		
Pipe, etc., ...	12 64		
, etc., ...	25 40		
		1,198 38	
ELECTRIC LIGHTING.			
l Electric Company, Con-			
. . . . .	$5,375 00		
, Laces, etc., ...	10 04		
s, ...	3 80		
c Supplies, ...	1,115 04		
n's Tools, ...	17 93		
. . . . .	42 00		
'ulleys, etc., ...	19 27		
oors, Frames, etc., . .	28 42		
ichard, Plan and Estimates,	538 75		
		7,150 25	
GAS PLANT.			
Iron Bridge Company, Con-			
for Roof, ...	$915 00		
. . . . .	93 75		
ounts carried forward, ...		$14,522 18	$168,451 65

STATEMENT VII. **Revenue Expenses.** DETAILS 305.

MASSACHUSETTS REFORMATORY — *Concluded.*

Amounts brought forward, . . .		$14,522 18	$168,451 65
Corrugated Iron, ...	$94 79		
Freight, ...	14 56		
Gas Holder, ...	1,248 43		
Lumber, ...	36 52		
Pipe and Fittings, ...	95 87		
		2,498 92	17,021 19

DETAILS No. 305.

REFORMATORY PRISON FOR WOMEN.

[Res. 1894, Chaps. 19, 48 and 107; Acts 1894, Chaps. 121, 348, 407, 492 and 546.]

LAND.			
Ellen C. Johnson, for Land, .	$16,000 00		
Sidney A. Phillips, Examination of Title, ...	40 00	$16,040 00	
PROTECTION OF THE WATER SUPPLY.			
J. J. Van Valkenburgh, Engineering Services, ...	$197 00		
Perry Brothers, Contract, . .	1,003 00	1,200 00	
REPAIRS AND ALTERATIONS OF THE PLUMBING, LAUNDRY AND SEWERAGE SYSTEMS.			
Pierce & Cox, Contract, . . .	$5,466 24		
Wm. Lumb & Co., Services, . .	25 00		
Board of Mechanics, ...	264 75		
Lumber, ...	48 40		
Mason Work, ...	73 36	5,877 75	
			23,117 75
Amount carried forward, . . .		. . .	$208,590 5[illegible]

DETAILS No. 306.

NEW STATE PRISON.

[Acts 1893, Chaps. 441 and 480.]

Amount brought forward, ...	. . .	$208,590 50
ELLING AND OTHER EXPENSES, EXAM-NG PRISONS, PERFECTING REPORT AND ANS.		
rick G. Pettigrove, ...	$1,176 69	
W. Jones, ...	53 25	
A. Wilde, ...	30 75	
Van Valkenburg, Services, . . .	66 75	
M. Joy, Services, ...	40 00	
ing Material, ...	2 25	
ing Plans, etc., ...	228 98	
ving, ...	194 94	
ates and Specifications, ...	500 00	
graphs, ...	19 60	
ng, ...	210 72	
		2,523 93

DETAILS No. 307.

STATE FARM AT BRIDGEWATER.

891, Chap. 68; 1892, Chap. 13; 1893, Chap. 48; 1894, Chap. 66; Acts 1892, Chap. 132; 1893, Chap. 187; 1894, Chap. 419.]

AID FROM APPROPRIATION OF 1892.			
RNISHING, HEATING AND LIGHTING.			
er, ...	$8 14		
oing and Stock, ...	296 77		
Pipe, Fittings, etc., . . .	91 95		
		$396 86	
YARD WALL, WALKS, ETC.			
g, ...	$23 77		
, ...	24 75		
nter Work, ...	54 00		
nt, Lime, etc., ...	318 26		
ies, ...	16 00		
eting, ...	336 20		
e, Boiler and Fittings, . .	1,487 50		
t, ...	22 41		
ers (Foreman), ...	75 00		
mounts carried forward, . . .		$396 86	$211,114 43

STATEMENT VII. **Revenue Expenses.** DETAILS 307.

STATE FARM AT BRIDGEWATER — *Continued.*

Amounts brought forward, ...		$396 86	$211,114 43
Lumber, ...	$437 10		
Mason Work and Superintendence,	1,243 62		
Stone Crusher and Repairs, . .	84 59		
		4,123 20	
PAID FROM APPROPRIATION OF 1893.			
NEW BUILDING.			
Bricks, ...	$4,238 80		
Carpenter Work, ...	902 03		
Castings, ...	78 24		
Cement, Lime, Sand, etc., . .	1,064 76		
Sundries, ...	96 00		
Drain Pipe, ...	319 16		
Foreman of Carpenters, . . .	511 00		
Foreman of Laborers, . . .	253 50		
Freight, ...	411 26		
Hair, ...	32 00		
Hardware, ...	299 82		
Heater, ...	16 00		
Iron, ...	58 26		
Iron Work, ...	430 50		
Lumber, ...	2,632 31		
Locks, Keys, etc., ...	539 50		
Mason Work, ...	4,188 50		
Painters, ...	40 00		
Paints, Oils, etc., ...	596 74		
Roofing, Gravel, etc., ...	1,120 57		
Sash, Doors, Window Frames, etc.,	198 00		
Sheet Lead, ...	134 73		
Steam Pipe, Fittings, etc., . .	174 03		
Stone, ...	80 36		
Surveying, Plans, etc., ...	77 50		
Window Guards, ...	1,927 55		
		20,421 12	
DORMITORY.			
Carpenter Work, ...	$439 39		
Freight, ...	96 77		
Hardware, ...	40 46		
Lumber, ...	521 00		
Mason Work, ...	102 50		
Painters, ...	40 00		
Paints, Oils, etc., ...	64 37		
Sash, Doors, Frames, etc., . .	19 50		
		1,323 99	
ASYLUM WALLS.			
Bricks, ...	$1,449 12		
Foreman of Laborers, ...	75 00		
Foreman of Masons, ...	72 00		
Amounts carried forward, . . .		$26,265 17	$211,114 43

STATE FARM AT BRIDGEWATER — *Continued.*

ounts brought forward,		$26,265 17	$211,114 43
,	$81 00		
Work,	618 75		
		2,295 87	
D FROM APPROPRIATION OF 1894.			
TION TO WORKHOUSE DEPARTMENT.			
nithing,	$54 00		
	2,986 15		
er Work,	408 25		
, Lime, Sand, etc ,	501 65		
s,	48 00		
n of Carpenters,	161 00		
n of Laborers,	155 00		
n of Masons,	196 00		
,	194 47		
, etc.,	473 90		
Roofing,	78 53		
re,	80 87		
rs, Beams, etc.,	596 27		
Keys, Bars, etc.,	544 50		
,	1,148 51		
Work,	2,970 50		
s,	80 00		
	189 96		
ead, etc.,	11 76		
Fitters,	114 00		
Pipe and Fittings,	315 92		
Frames, Sash, Doors, etc.,	42 60		
Guards,	396 05		
		11,747 89	
LIDATION OF HEATING STATIONS IN A CENTRAL PLANT.			
nithing,	$54 00		
	1,867 37		
er Work,	86 50		
, Lime, Sand, etc.,	594 94		
s,	32 00		
n of Carpenters,	112 00		
n of Laborers,	338 75		
n of Masons,	208 00		
,	197 12		
, etc.,	280 75		
Roofing,	317 76		
re,	167 29		
rs, Beams, etc.,	397 24		
,	1,062 57		
Work,	2,057 75		
ounts carried forward,		$40,308 93	$211,114 43

STATEMENT VII. **Revenue Expenses.** DETAILS 308.

STATE FARM AT BRIDGEWATER — *Concluded.*

Amounts brought forward,		$40,308 93	$211,114 43
Painters,	$40 00		
Pipe and Boiler Covering,	368 40		
Surveying,	19 20		
Use of Derrick,	104 50		
Wire Laths,	125 15		
		8,431 29	
FURNISHING, HEATING, PLUMBING, ETC.			
Blower for Heating Apparatus,	$1,603 50		
Boiler Fronts,	200 00		
Bricks,	478 30		
Cement, Lime and Sand,	285 00		
Freight,	97 79		
Labor,	83 00		
Lumber,	123 24		
Mason Work,	503 75		
Plans and Estimates,	50 00		
Plumbers' Supplies, etc.,	181 09		
Receiving Tank,	79 62		
Sheet Iron, Tin, etc.,	100 25		
Steam Fitters,	704 33		
Steam Pipe and Fittings,	1,441 15		
Steam Pump, etc,	231 90		
Steam Trap,	48 75		
		6,211 67	
LAND.			
Purchase of Land,	$1,000 00		
Surveys, Deeds, etc.,	45 76		
		1,045 76	55,997 65

DETAILS No. 308.

LYMAN SCHOOL FOR BOYS.

[Res. 1893, Chap. 94; 1894, Chaps. 36 and 50; Acts 1893, Chap. 480; 1894, Chaps. 197 and 341.]

PAID FROM APPROPRIATION OF 1893.			
COTTAGE.			
Charles Baker and Co., Contract,	$600 00		
Blacksmithing,	7 56		
Brick,	250 10		
Amount carried forward,			$267,112 08

LYMAN SCHOOL FOR BOYS — *Concluded.*

Amount brought forward,		. . .	$267,112 08
enter Work,	$1,049 40		
nt, Lime, Sand, etc.,	153 41		
ht,	76 47		
ware, etc.,	61 86		
ng Apparatus,	1,597 17		
,	111 77		
er, etc.,	816 86		
n Work,	135 42		
ering,	482 44		
bing,	1,193 97		
ng Paper,	8 60		
ies,	1 25		
portation of Mechanics,	24 38		
		$6,570 66	
ELECTRIC LIGHTING.			
n C. Lewis, Installing Plans			
ber Contract,	$2,309 35		
ric Lamps and Fixtures,	189 10		
essage, etc.,	1 55		
		2,500 00	
NEW SYSTEM OF SEWERAGE.			
as H. Duggan, Contract,	$2,680 00		
,	9 50		
bing,	220 00		
		2,909 50	
AID FROM APPROPRIATION OF 1894.			
FURNISHING NEW COTTAGE.			
Baker and Co., Contract,	$212 71		
boards,	54 39		
s,	141 29		
ture,	1,108 53		
ware,	130 08		
n,	50 00		
gerator,	180 36		
l Desks and Seats,	122 50		
		1,999 86	
WATER RIGHTS.			
sa S. Stone, in full Compensation for Water Rights in Real Estate owned the Commonwealth,		500 00	14,480 02
Amount carried forward,		. . .	$281,592 10

DETAILS No. 309.

STATE PRIMARY SCHOOL.

Amount brought forward,			$281,592 10
PAID FROM APPROPRIATION FOR EXTRAORDINARY EXPENSES.*			
Adamant Plaster,		$112 51	
Asphalting,		249 00	
Carpenter Work,		2,120 02	
Carrying Track, System,		175 00	
Foreman,		255 00	
Freight,		247 05	
Hardware, etc.,		156 15	
Iron Work, Bolts, etc.,		24 70	
Labor,		134 75	
Lathing,		28 00	
Lumber,		78 49	
Mason Work,		392 25	
Painters,		11 00	
Paints, Oils, etc.,		99 70	
Slate,		868 48	
Use of Derrick,		5 25	
Weather Vane,		38 00	
			4,995 35

DETAILS No. 310.

STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Res. 1893, Chaps. 43, 64 and 100; 1894, Chaps. 21 and 99; Acts 1890, Chap. 409; 1892, Chap. 339; 1893, Chaps. 187, 329 and 480; 1894, Chaps. 197 and 546.

PAID FROM APPROPRIATION OF 1893.			
HEATING, FIRE ESCAPES AND ADDITIONAL SLEEPING ROOMS.			
Cement, Lime, Sand, etc.,	$68 55		
Hardware,	22 69		
Labor,	315 92		
Lumber,	236 48		
Paints, Oils, etc.,	126 93		
Refrigerator,	221 61		
Trucking Freight, etc.,	36 00		
		$1,028 18	
WALKS.			
Concreting,	$451 00		
Teaming,	49 00		
		500 00	
Amounts carried forward,		$1,528 18	$286,587 45

* By order of the Governor and Council, adopted Aug. 16, 1894.

TATE INDUSTRIAL SCHOOL FOR GIRLS — *Continued.*

mounts brought forward, ...		$1,528 18	$286,587 45
AID FROM APPROPRIATION OF 1894.			
NEW COTTAGE.			
ect, Services, ...	$153 00		
, ...	1,834 00		
Laying, ...	1,400 00		
gs, ...	55 18		
t, Lime, etc., ...	44 40		
ic Bells, ...	50 00		
scapes, ...	144 40		
t, ...	264 79		
are, etc., ...	232 60		
Work, etc., ...	99 46		
. . . . .	1,656 63		
er, ...	2,821 52		
l Shelves, ...	20 00		
Work, ...	1,165 45		
ring, ...	944 35		
ing, ...	604 92		
g, ...	471 00		
Pipe, ...	96 00		
. . . . .	947 72		
ng, ...	180 05		
etc., ...	25 08		
portation of Mechanics, . .	9 37		
w and Door Frames, Sash, ...	383 78	13,603 70	
RING AND REMODELLING STOCK BARN.			
eting, ...	$300 00		
are, ...	17 81		
. . . . .	405 25		
r, ...	429 82		
, ...	8 00		
Pipe and Fittings, . .	7 12	1,199 50	
ng, ...	31 50		
REPAIRS.			
A. Barnard, Contract Slate ing, ...	$662 00		
eting, ...	386 40		
are, etc., ...	7 99		
. . . . .	429 05		
nounts carried forward, ...		$16,331 38	$286,587 45

STATEMENT VII. **Revenue Expenses.** DETAILS 311 TO 313.

STATE INDUSTRIAL SCHOOL FOR GIRLS — *Concluded.*

Amounts brought forward,		$16,331 38	$286,587 45
Lumber,	$192 43		
Mason Work,	271 07		
Tin Roofing,	51 06		
		2,000 00	
STOCK.			
Purchase of Cattle,		300 00	
			18,631 38

DETAILS No. 311.

STATE NORMAL SCHOOL, BRIDGEWATER.

[Res. 1894, Chap. 92; Acts 1894, Chap. 419.]

Hartwell and Richardson, Architects,	$1,200 00	
George Howard, Contractor,	24,064 00	
Ernest W. Bowditch, Surveying, etc.,	74 45	
		25,338 45

DETAILS No. 312.

STATE NORMAL SCHOOL, FRAMINGHAM.

[Res. 1894, Chap. 12; Acts 1894, Chap. 121.]

Plumbing,	$681 45	
Ventilating Shaft,	55 00	
		736 45

DETAILS No. 313.

STATE NORMAL SCHOOL, SALEM.

[Res. 1893, Chaps. 61 and 91; Acts 1893, Chaps. 329 and 415; 1894, Chap. 6.]

J. Phillip Rinn,	$3,000 00	
Hamilton, Balcomb and Peterson, Contractors,	83,000 00	
		86,000 00
Amount carried forward,		$417,293 73

DETAILS No. 314.

STATE NORMAL SCHOOL, WESTFIELD.

89, Chap.93; 1892, Chap. 83; 1893, Chap. 56; Acts 1889, Chap. 472; 1893, Chap. 329.]

mount brought forward, ...		. . .	$417,293 73
GRADING, LAYING WALKS, ETC.			
. . . . .		$27 90	
. . . . .		47 00	
			74 90

DETAILS No. 315.

MEDFIELD INSANE ASYLUM.

92, Chaps. 425 and 430; 1893, Chaps. 11 and 29; 1894, Chaps. 3, 6, 25, 391, 465, 526 and 546.]

ENSATION OF BUILDING COMMITTEE.			
Hersey, ...	$2,166 67		
G. Park, ...	2,166 67		
D. Blaney, ...	2,166 66		
		$6,500 00	
TRUSTEES' TRAVEL.			
G. Park, ...	$541 84		
Hersey, ...	226 45		
D. Blaney, ...	149 48		
eth Thurber, ...	19 00		
eth G. Rice, ...	2 64		
		939 41	
MISCELLANEOUS EXPENSES.			
R Haynes, Clerical Services,	$631 00		
roof Safe, ...	25 00		
f Office, ...	547 33		
ery, ...	15 43		
Incidentals, ...	28 31		
one and Telegrams, . . .	121 35		
riter Supplies, ...	15 83		
		1,384 25	
CONSTRUCTION ACCOUNT.			
CONTRACTS.			
White and Co,			
Building, . .	$1,148 35		
White and Co.,			
Building, . .	11,525 23		
	$12,673 58		
mounts carried forward,	$12,673 58	$8,823 66	$417,368 63

STATEMENT VII. **Revenue Expenses.** DETAILS 315.

MEDFIELD INSANE ASYLUM — *Continued.*

Amounts brought forward,		$12,673 58	$8,823 66	$417,368 63
F. S. Robbins, "C" Building, . . .	$6,922 49			
F. S. Robbins, "D" Building, . . .	6,240 96			
		13,163 45		
L. F. Houghton, "G" Building, . . .	$6,881 76			
L. F. Houghton, "H" Building, . . .	2,003 21			
L. F. Houghton, "I" Building, . . .	2,710 73			
L. F. Houghton, "J" Building, . . .	2,591 93			
		14,187 63		
Albert B. Franklin, Heating, etc,		2,560 00		
John Berry, Grading, . . .		325 00		
W. P. Wentworth, Architect, .		1,000 00		
Arthur E. Reed, Engineer, . .		200 00		
W. H. Sayward and George E. Leighton as Referees in re Houghton Contract, . . .		137 50		
Everett J. Bardwell, Services, .		75 00		
Coal, ...		91 98		
Desk, ...		10 50		
Engine Supplies, ...		1 85		
Expressage and Trucking, . .		4 50		
Freight, ...		20 70		
Labor and Superintendence, . .		514 75		
Matting, ...		14 00		
Printing, ...		10 00		
Repairs to Stand Pipe, . . .		86 74		
Steam Pipe and Fittings, . .		15 94		
			45,093 12	
				53,916 73
RECAPITULATION.				
1890.				
Appropriation for Land, etc., .	$30,000 00			
Expended, ...		$22,679 16		
1892.				
Appropriation, .	158,000 00			
Expended, ...		8,398 12		
1893.				
Appropriation, .	210,500 00			
Expended, ...		89,752 85		
Amount carried forward, ...			. . .	$471,285 41

MEDFIELD INSANE ASYLUM — *Concluded.*

mount brought forward, ...			. . .	$471,285 41
1894.				
priation, .	$159,000 00			
ded, ...		$53,916 78		
otal, . .	$557,500 00	$174,746 91		
Account was funded July, 1894. Acts Chap. 391. Approved May 15, 1894. Details No. 403.				

DETAILS No. 316.

ATE LUNATIC HOSPITAL, NORTHAMPTON.

[Res. 1894, Chap. 61; Acts 1894, Chaps. 6 and 419.]

e A. Clough, Architect, Superintendence,	$2,000 00	
t Flooring, ...	731 95	
g, ...	219 07	
mithing, ...	356 97	
. . . . .	65 00	
. . . . .	2,125 84	
, ...	96 68	
ter Work, ...	12,443 60	
gs, ...	146 13	
Plates, ...	36 00	
t, Lime, etc., ...	1,953 55	
ting, ...	190 08	
Work, ...	185 44	
Pipe, ...	113 94	
cian, ...	267 49	
cal Plant, Work, etc, ...	4,491 00	
or and Gates, ...	2,184 37	
an, ...	1,179 68	
. . . . .	151 17	
g Apparatus, etc., ...	776 43	
r Registers, ...	794 14	
d Steel, ...	105 77	
ank, ...	160 00	
ork, ...	311 49	
y Machinery, ...	3,900 00	
etc., ...	734 94	
r, ...	4,138 48	
e Work and Supplies, ...	1,141 25	
Work, ...	16,468 44	
bricating), ...	32 50	
s, ...	2,506 10	
Oils, etc., ...	1,826 54	
ount carried forward, ...	. . .	$471,285 41

STATEMENT VII. **Revenue Expenses.** DETAILS 317.

STATE LUNATIC HOSPITAL, NORTHAMPTON — *Concluded.*

Amount brought forward, ...	. . .	$471,285 41
Pipe Covering, ...	$131 75	
Plumbing and Stock, ...	4,598 84	
Roofing, Composition, etc., ...	65 00	
Sash, Doors, Trimmings, etc , . . .	1,027 38	
Slate and Labor, ...	602 69	
Steam Fitters, ...	2,541 16	
Steam Pipe and Fittings, ...	2,194 99	
Stone, ...	336 65	
Tiles, ...	176 00	
Wall Decorations, ...	20 00	
Window Guards, ...	613 54	
Wire Laths, ...	857 96	
		75,000 00

DETAILS No. 317.

STATE LUNATIC HOSPITAL, TAUNTON.

[Res. 1893, Chap. 68; 1894, Chap. 42; Acts 1893, Chap. 329; 1894, Chap. 348.]

PAID FROM APPROPRIATION OF 1893.			
STEAM HEATING.			
Labor, ...	$364 00		
Steam Pipe and Fittings, . .	88 73	$452 73	
FIRE ESCAPE, ETC.			
Hose, Couplings, etc., ...		225 00	
PAID FROM APPROPRIATION OF 1894.			
LAUNDRY.			
Carpenter Work, ...	$164 19		
Laundry Machinery and Fittings, .	1,335 28		
Lumber, ...	203 24		
Power Blast, Stove, . . .	58 00	2,000 00	
Steam Pipe and Fittings, . .	239 29		
REPAIRS.			
Blinds, etc., ...	$40 50		
Brass Pipe, ...	560 92		
Carpenter Work, ...	1,755 11		
Cement, Lime, Sand, etc., . .	35 08		
Amounts carried forward, . . .		$2,677 73	$546,285 41

STATE LUNATIC HOSPITAL, TAUNTON — *Concluded.*

mounts brought forward, . . .		$2,677 73	$546,285 41
, ...	$48 00		
er, ...	180 32		
n Work, ...	694 50		
ers, ...	1,425 00		
Pipe and Fittings, . .	260 57		
		5,000 00	
			7,677 73

DETAILS No. 318.

WESTBOROUGH INSANE HOSPITAL.

Res. 1893, Chap. 77; 1894, Chap. 44; Acts 1893, Chap. 415; 1894, Chap. 348.]

AID FROM APPROPRIATION OF 1893.			
PAINTING.			
r, ...	$203 05		
s, Oils, etc., ...	260 43		
		$463 48	
PIGGERY.			
enter Work, ...	$371 75		
ber, ...	283 90		
Doors, Frames, etc., . .	4 45		
Roofing, etc., ...	440 62		
		1,100 72	
PAID FROM APPROPRIATION OF 1894.			
BOILER.			
er and Fittings, ...	$601 98		
ks, ...	78 45		
ent, etc., ...	138 20		
ght, ...	2 80		
on Work, etc., ...	144 88		
		966 31	
ELECTRIC LIGHTING.			
trical Supplies and Labor, .	$3,755 65		
ine and Fittings, ...	1,477 33		
dware, etc., ...	13 75		
, ...	2 70		
		5,249 43	
Amounts carried forward, . . .		$7,779 94	$553,963 14

STATEMENT VII. **Revenue Expenses.** DETAILS 318.

WESTBOROUGH INSANE HOSPITAL — *Continued.*

Amounts brought forward, . . .		$7,779 94	$553,963 14
FURNISHING LAUNDRY AND COTTAGE.			
Bedsteads, ...	$180 00		
Crockery, ...	30 83		
Freight, ...	8 64		
Furniture, ...	726 50		
Hardware, ...	7 00		
		952 97	
IMPROVING WATER SUPPLY AND SYSTEM OF DISTRIBUTION.			
Bricks, ...	$115 20		
Carpenter Work, ...	71 00		
Cement, Lime, Sand, etc., . .	117 75		
Engineer, ...	26 35		
Filter, ...	79 80		
Freight, ...	9 17		
Laborers, ...	405 24		
Lumber, ...	259 91		
Mason Work, ...	237 18		
Plumbers' Supplies and Labor, .	419 64		
Steam Fitters, ...	58 14		
Teaming, etc., ...	20 90		
Water Gates, Valves, etc., . .	104 48		
Water Pipe, etc., ...	496 78		
Wire Netting, ...	29 40		
		2,450 94	
MACHINERY.			
Belting, ...	$95 37		
Freight, ...	15 00		
Hangers and Shafting, ...	10 00		
Lathes, Drills, etc., ...	405 13		
Planer and Matcher, Saws, etc., .	474 50		
		1,000 00	
PLUMBING.			
Lumber and Carpenter Work, .	$151 06		
Plumbing Supplies and Labor, .	698 94		
		850 00	
PROVIDING ACCOMMODATIONS FOR INCREASED NUMBER OF PATIENTS.			
Carpenter Work, ...	$41 92		
Elevator Fittings, ...	15 75		
Lumber, etc., ...	127 29		
Plumbing Supplies and Labor, .	227 72		
Steam Pipe, Fittings, etc., . .	16 90		
		429 58	
Amounts carried forward, . . .		$13,463 43	$553,963 14

WESTBOROUGH INSANE HOSPITAL — *Concluded.*

mounts brought forward, . . .		$13,463 43	$553,963 14
CONSTRUCTING HEATING AND VENTILATING SYSTEMS.			
r and Fittings, . . .	$831 09		
s, ...	14 25		
enter Work, ...	81 21		
neer, ...	160 32		
ht, ...	47 78		
etc., ...	18 39		
ers, ...	23 35		
er, ...	24 82		
n Work, ...	163 86		
Covering, ...	197 40		
bers' Supplies and Labor, .	1,485 87		
and Fittings, . . .	190 00		
n Fitters, ...	727 28		
n Pipe and Fittings, . .	4,124 35		
lating Wheel, . . .	135 00		
		8,224 97	21,688 40

DETAILS No. 319.

WORCESTER LUNATIC HOSPITAL.

[Res. 1893, Chap. 76; Acts 1893, Chap. 415; 1894, Chap. 6.]

AID FROM APPROPRIATION OF 1893.			
Work, ...	$3 75		
s, ...	1,430 25		
nt, Lime, Sand, etc., . .	379 70		
er Work, ...	503 48		
ht, ...	212 00		
ware, ...	24 36		
ng Apparatus, . . .	172 53		
Work, Gratings, etc., . .	201 91		
er, ...	995 78		
n Work, ...	4,068 13		
s, Oils, etc., ...	12 00		
bing Supplies, . . .	3 20		
tors, ...	320 00		
ters, ...	261 84		
Doors, Frames, etc., . .	153 55		
mounts carried forward, .	$8,742 48	. . .	$575,651 54

STATEMENT VII. **Revenue Expenses.** DETAILS 320.

WORCESTER LUNATIC HOSPITAL—*Concluded.*

Amounts brought forward,	$8,742 48	. . .	$575,651 54
Sheet Lead, etc.,	22 51		
Slating,	441 73		
Steam Pipe and Fittings,	52 65		
Steel Laths,	150 00		
Stone,	594 68		
Teaming,	230 22		
Tin,	7 00		
		$10,241 27	
PAID FROM APPROPRIATION OF 1894.			
NEW ADDITION, FARM BUILDINGS.			
Fuller & Delano, Architects,	$600 00		
Vandreuil Fuller Co., Contract,	17,046 00		
Bricks,	475 00		
Cement, Lime, Sand, etc.,	209 55		
Excavating,	183 30		
Freight,	78 00		
Iron Work, Bars, etc.,	35 27		
Mason Work and Bricklaying,	1,650 19		
Plumbers' Supplies,	21 50		
Registers,	210 96		
Surveying,	24 50		
Teaming,	63 90		
		20,598 17	
			30,839 44

DETAILS No. 320.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS AND INEBRIATES.

[Res. 1892, Chap. 55; Acts 1889, Chaps. 414 and 472; 1892, Chap. 339.]

PAID FROM APPROPRIATION OF 1889.			
CONSTRUCTION ACCOUNT.			
Burnham R. Benner, for Services in the Matter of Location and Establishment of the Hospital,	$500 00		
J. Herbert Shedd, Services as Civil Engineer in Charge,	1,373 64		
		$1,873 64	
Amounts carried forward,		$1,873 64	$606,490 98

SSACHUSETTS HOSPITAL FOR DIPSOMANIACS, ETC. — *Con.*

Amounts brought forward, . . .		$1,873 64	$606,490 98
AID FROM APPROPRIATION OF 1892.			
HORSES, WAGONS, TOOLS, ETC.			
ls, etc., ...	$4 05		
Drag, ...	18 95		
		23 00	
SEWERAGE.			
rbert Shedd, Civil Engineer in Charge,		195 90	2,092 54

DETAILS No. 321.

ASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED.

s. 1893, Chaps. 34 and 37; Acts 1893, Chaps. 83, 185, 187 and 329.]

AID FROM APPROPRIATION OF 1893.			
CITY OF WALTHAM.			
nt, Bricks, Labor, etc., ...		$300 00	
HOSPITAL.			
ntracts, —			
Hersey, Carpenter Work, .	$1,201 85		
and Merrill, Heating, . .	465 00		
Brothers, Plastering, . .	1,114 10		
Bowman, Inspector, . .	263 00		
ng, ...	196 66		
, ...	78 05		
n Work, ...	532 18		
ying, ...	19 16		
		3,870 00	
			4,170 00
Amount carried forward, . . .		. . .	$612,753 52

DETAILS No. 322.

MASSACHUSETTS AGRICULTURAL COLLEGE.

[Res. 1893, Chap. 107; 1894, Chaps. 70 and 103; Acts 1893, Chap. 480; 1894, Chaps. 4, 49 and 546.]

Amount brought forward,			$612,753 52
BARN.			
Haskins & Bosworth, Labor and Material,	$5,600 00		
Bricklaying,	316 40		
Concreting,	30 60		
Drain Pipe,	27 22		
Granite,	4,926 27		
Labor,	62 00		
Lumber,	240 00		
Metal Roofing,	51 00		
Teaming,	10 50		
		$11,263 99	
CHEMICAL DEPARTMENT.			
Andrew H. Simpson, Balance due on Contract,	$140 00		
Cases, etc.,	75 00		
Furnishing Laboratory,	136 10		
Lumber,	70 92		
Painting,	12 01		
		434 03	
DAIRY SCHOOL.			
Artificial Stone Flooring,	$1,314 30		
Hardware,	309 00		
Labor,	1,665 00		
Lumber,	3,026 00		
Roofing Paper,	941 03		
Steel Roofing,	1,200 50		
		8,455 83	
ELECTRIC POWER.			
Boiler,	$1,050 00		
Motor,	2,000 00		
Plans and Specifications,	130 00		
Poles, Wires, Transformers, etc.,	1,220 00		
Wiring Laboratory,	660 00		
		5,060 00	
FARM HOUSE.			
Carpenter Work,	$184 65		
Lumber, etc.,	106 91		
Mason Work, etc.,	299 00		
Amounts carried forward,		$25,213 85	$612,753 52

ASSACHUSETTS AGRICULTURAL COLLEGE — *Concluded.*

Amounts brought forward, . . .		$25,213 85	$612,753 52
ng House, ...	$720 25		
ing, ...	62 00		
and Bricks, ...	126 18		
		1,498 99	
SEWERS.			
ler and Parks, Services, . .	$207 64		
s, ...	120 00		
nt, etc., ...	85 40		
Pipe, ...	207 53		
ht, ...	50 75		
Pipe, Bends, etc., . . .	194 61		
, etc., ...	389 32		
ole Covers, ...	51 00		
n Work, ...	149 95		
r Siphon, ...	26 00		
r Gates, ...	32 00		
ing and Grading, . . .	273 79		
		1,787 99	
STOCK.			
ht on Cattle, ...	$327 88		
ase of Cattle, ...	1,642 57		
rs to Cattle Sheds, . . .	145 99		
		2,116 44	
			30,617 27

DETAILS No. 323.

NEW STATE NORMAL SCHOOLS.

[Acts 1894, Chaps. 457 and 546.]

FITCHBURG.			
w Whitney, for Land, .	$15,500 00		
nia L Coggshall, for Land, .	5,000 00		
s E. White, for Land, . .	2,000 00		
		$22,500 00	
HYANNIS.			
da A. Bearse, for Land, .	$5,000 00		
S. Bearse, for Land, . .	800 00		
		5,800 00	
LOWELL.			
G. Peabody, for Land, . . .		23,164 57	
NORTH ADAMS.			
R. Blackinton, for land, . . .		20,000 00	
Amounts carried forward, . . .		$71,464 57	$643,370 79

STATEMENT VII. Revenue Expenses. DETAILS 324 AND 325.

NEW STATE NORMAL SCHOOLS — *Concluded.*

Amounts brought forward, . . .		$71,464 57	$643,370 79
TRAVELLING EXPENSES.			
Geo H Conley, ...	$71 12		
M. B. Whitney, ...	48 02		
A. P. Stone, ...	60 08		
		179 22	
			71,643 79

DETAILS No. 324.

STATE CAMP GROUND.

[Res. 1894, Chap. 46; Acts 1894, Chap. 348.]

Building Mess Houses, ...	$11,672 00	
Tables for Mess Houses, ...	464 62	
Painting Cook Houses, ...	212 00	
Repairing Cook Houses, ...	194 00	
Addition to Artillery Cook House, . .	51 50	
Placards, ...	5 00	
		12,599 12
Total for Public Buildings, 1894, . .	. . .	$727,613 70

DETAILS No. 325.

ANNUAL INSURANCE COMPANIES TAX.

[Acts 1893, Chap. 401.]

Paid to Lydia E. Powers, Administratrix of Estate of John M. Powers, a fireman belonging to the Fire Department of Boston, killed while in discharge of his duty, .	$1,000 00	
Paid to Abbie E. Bixby, Administratrix of Estate of Henry L. Bixby, a fireman belonging to the Fire Department of Newton, killed while in discharge of his duty, .	1,000 00	
		$2,000 00

DETAILS No. 326.

CORPORATION TAX.

[Pub. Stat., Chap. 13.]

Amount paid Cities and Towns, as follows: —

gton,	$1,905 18	Boxborough,	$53 62
n,	557 11	Boxford,	190 29
hnet,	157 72	Boylston,	6 95
ns,	2,579 53	Bourne,	1,947 11
vam,	427 61	Bradford,	2,176 62
rd,	80 04	Braintree,	6,051 77
sbury,	3,256 03	Brewster,	466 17
erst,	1,630 86	Bridgewater,	2,536 05
ver,	8,166 35	Brimfield,	116 22
gton,	5,374 69	Brockton,	7,711 26
urnham,	53 70	Brookfield,	1,328 69
y,	310 10	Brookline,	112,459 54
ield,	21 23	Buckland,	75 89
and,	481 52	Burlington,	69 78
l,	916 72	Cambridge,	58,985 14
borough,	1,828 89	Canton,	9,638 48
rn,	125 84	Carlisle,	30 29
,	315 48	Carver,	736 34
,	506 79	Charlemont,	19 57
stable,	4,348 76	Charlton,	386 96
e,	731 88	Chatham,	247 47
et,	214 02	Chelmsford,	1,135 42
ord,	382 34	Chelsea,	15,795 80
nertown,	135 30	Cheshire,	379 20
ngham,	3 58	Chester,	1,194 62
ont,	4,138 16	Chesterfield,	4 80
ley,	213 72	Chicopee,	5,796 57
n,	50 94	Chilmark,	58 20
ardston,	270 82	Clinton,	1,839 21
rly,	21,388 69	Cohasset,	13,821 65
rica,	3,876 94	Colrain,	269 30
stone,	120 11	Concord,	7,856 25
dford,	237 49	Conway,	4 34
on,	20 43	Cottage City,	60 62
on,	832,868 52	Cummington,	184 84

STATEMENT VII. **Revenue Expenses.** DETAILS 326.

CORPORATION TAX — *Continued.*

Dalton,	$10,745 75	Groton,	$4,400 36
Danvers,	1,112 98	Groveland,	174 16
Dartmouth,	2,990 31	Hadley,	308 96
Dedham,	8,731 68	Halifax,	88 14
Deerfield,	443 30	Hamilton,	1,036 61
Dennis,	1,640 13	Hampden,	17 20
Dighton,	160 47	Hancock,	272 06
Douglas,	215 00	Hanover,	3,443 25
Dover,	3,014 21	Hanson,	111 34
Dracut,	45 46	Hardwick,	842 18
Dudley,	302 44	Harvard,	1,866 75
Dunstable,	254 64	Harwich,	1,330 94
Duxbury,	2,376 73	Hatfield,	281 83
East Bridgewater,	1,845 37	Haverhill,	13,934 27
Eastham,	298 01	Hawley,	6 99
Easthampton,	1,095 16	Heath,	43 42
Easton,	10,380 38	Hingham,	10,956 74
Edgartown,	291 99	Hinsdale,	679 25
Egremont,	269 16	Holbrook,	1,114 62
Enfield,	2,635 67	Holden,	65 73
Erving,	77 85	Holliston,	692 28
Essex,	367 40	Hopkinton,	92 43
Everett,	1,991 03	Holyoke,	18,639 83
Fairhaven,	1,952 33	Hopedale,	13,712 75
Fall River,	14,104 18	Hubbardston,	225 38
Falmouth,	11,503 26	Hudson,	1,555 59
Fitchburg,	29,448 72	Huntington,	88 86
Foxborough,	727 90	Hyde Park,	4,745 17
Framingham,	24,572 48	Hull,	219 77
Franklin,	3,762 51	Ipswich,	3,568 39
Freetown,	382 55	Kingston,	3,240 97
Gardner,	2,637 20	Lakeville,	715 09
Georgetown,	519 46	Lancaster,	2,594 81
Gill,	72 26	Lanesborough,	33 97
Gloucester,	8,830 35	Lawrence,	10,463 97
Goshen,	3 41	Lee,	766 68
Gosnold,	9 71	Leicester,	2,414 63
Grafton,	1,097 53	Lenox,	2,080 10
Granby,	235 47	Leominster,	5,098 38
Granville,	106 20	Leverett,	34 80
Great Barrington,	6,468 79	Lexington,	4,761 16
Greenfield,	5,641 26	Leyden,	19
Greenwich,	52 83	Lincoln,	2,369 19

CORPORATION TAX — *Continued.*

on,	$538 92	Newburyport,	$21,291 45
eadow,	1,167 59	Newton,	71,400 63
,	57,504 06	Norfolk,	30 15
r,	93 27	North Adams,	5,030 13
burg,	198 53	North Attleborough,	3,282 95
eld,	54 13	North Andover,	7,178 25
	23,566 79	North Brookfield,	2,624 68
,	50,084 88	North Reading,	43 17
ester,	15,281 86	Northampton,	9,352 26
eld,	402 06	Northborough,	824 97
head,	5,218 26	Northbridge,	15,157 14
,	596 45	Northfield,	1,281 19
rough,	2,886 92	Norton,	118 10
ield,	1,657 60	Norwell,	2,040 75
oisett,	2,137 41	Norwood,	1,930 10
rd,	737 68	Oakham,	8 04
d,	2,204 00	Orange,	19,211 79
d,	19,169 19	Orleans,	1,025 09
y,	224 25	Otis,	3 42
e,	6,080 98	Oxford,	1,035 98
n,	107 98	Palmer,	1,241 17
ac,	446 78	Peabody,	3,955 13
n,	1,922 50	Pelham,	74 03
borough,	4,863 30	Pembroke,	22 64
ield,	447 86	Pepperell,	1,117 07
on,	4 21	Peru,	98
,	3,276 87	Petersham,	498 21
y,	1,161 99	Pittsfield,	13,729 43
	145 99	Plainfield,	122 02
	39,460 71	Plymouth,	6,244 70
,	55 00	Plympton,	68 54
,	3,488 03	Prescott,	1 71
ue,	1,772 96	Princeton,	404 40
ey,	67 13	Provincetown,	1,283 53
mery,	6 85	Quincy,	9,256 73
	18,559 43	Randolph,	4,514 17
ket,	2,330 24	Raynham,	201 68
	3,013 36	Reading,	2,471 05
n,	2,227 76	Rehoboth,	124 38
dford,	56,899 92	Richmond,	22 26
aintree,	84 02	Revere,	3,677 61
rlborough,	98 43	Rochester,	494 77
y,	457 51	Rockland,	1,681 79

STATEMENT VII. **Revenue Expenses.** DETAILS 326.

CORPORATION TAX — *Continued.*

Rockport,	$578 25	Tewksbury,	$313 01
Rowley,	184 62	Tisbury,	645 12
Rowe,	7 43	Topsfield,	244 77
Royalston,	611 60	Townsend,	799 77
Russell,	32 68	Truro,	81 82
Rutland,	12 49	Tyngsborough,	456 22
Salem,	27,549 19	Tyringham,	27 87
Salisbury,	168 13	Upton,	755 66
Sandisfield,	39 31	Uxbridge,	1,232 16
Sandwich,	764 80	Wakefield,	3,063 51
Saugus,	248 19	Washington,	19
Savoy,	93	Walpole,	887 67
Seekonk,	30 89	Waltham,	11,376 35
Scituate,	1,462 00	Ware,	7,048 34
Sharon,	2,437 30	Wareham,	2,801 65
Sheffield,	530 89	Warren,	2,390 18
Sherborn,	252 62	Warwick,	87 22
Shirley,	573 57	Watertown,	6,598 33
Shelburne,	297 02	Wayland,	1,364 95
Shrewsbury,	215 97	Wellesley,	7,480 87
Shutesbury,	7 04	Webster,	10,306 95
Somerset,	84 33	Wellfleet,	1,848 68
Somerville,	16,409 53	Wendell,	2 46
Southampton,	4 34	Wenham,	249 32
South Hadley,	2,580 51	West Boylston,	1,099 21
Southborough,	3,570 96	West Bridgewater,	515 41
Southbridge,	9,174 95	West Brookfield,	1,171 07
Southwick,	195 21	West Newbury,	107 47
Spencer,	3,648 85	West Springfield,	3,932 94
Springfield,	90,255 37	West Stockbridge,	323 46
Sterling,	222 26	Westborough,	1,327 02
Stockbridge,	5,861 43	Westfield,	8,183 93
Stoneham,	504 56	Westhampton,	2 38
Stoughton,	2,413 84	Westford,	2,825 19
Stow,	133 87	Westminster,	446 67
Sturbridge,	167 26	West Tisbury,	142 13
Sudbury,	1,099 46	Weston,	11,315 17
Sunderland,	29 08	Westport,	969 50
Sutton,	264 90	Weymouth,	3,495 80
Swampscott,	13,415 10	Whately,	6 29
Swanzey,	410 68	Whitman,	1,287 82
Taunton,	18,457 60	Wilbraham,	1,304 85
Templeton,	415 35	Williamsburg,	104 72

CORPORATION TAX — *Continued.*

amstown,	$275 35	Worcester,	$122,400 06
ington,	10 39	Worthington,	6 68
hendon,	292 48	Wrentham,	650 34
hester,	9,826 55	Yarmouth,	2,561 73
hrop,	1,492 67		
urn,	3,217 83		$2,423,349 27

n and Lowell Railroad Corporation Refund on account Tax of 1894, ... 6,309 24

Total on account of 1894, ... $2,429,658 51

ount paid Cities and Towns on account of 1893: —

gton,	$543 94	Chelmsford,	$354 96
nnet,	109 17	Chelsea,	1,949 64
s,	3,108 47	Chilmark,	2 20
d,	1 12	Clinton,	275 40
bury,	132 16	Cohasset,	1,553 20
rst,	3 48	Concord,	2,912 76
er,	24 41	Conway,	92 73
gton,	520 90	Cottage City,	3 86
	18	Dalton,	136 00
borough,	6 12	Danvers,	152 33
rn,	2 94	Dartmouth,	8 82
	79	Dedham,	1,907 73
table,	53 12	Dennis,	38 43
rd,	1,003 68	Dracut,	8 81
gham,	1 53	Duxbury,	15 16
ont,	235 96	East Bridgewater,	162 92
ly,	1,228 44	Easthampton,	63 39
n,	44,305 34	Easton,	479 23
e,	201 01	Edgartown,	55
ord,	32 70	Egremont,	11 22
tree,	378 98	Everett,	125 52
ster,	10 79	Fairhaven,	118 21
ewater,	107 82	Fall River,	548 48
ton,	1,782 78	Falmouth,	211 82
field,	14 08	Fitchburg,	1,512 54
line,	18,486 04	Foxborough,	116 78
ridge,	2,446 31	Framingham,	180 22
n,	345 44	Franklin,	306 00
ton,	2 34	Gardner,	249 80

STATEMENT VII. **Revenue Expenses.** DETAILS 326.

CORPORATION TAX — *Continued.*

Georgetown,	$81 27	Monson,	$130 94
Gloucester,	151 59	Monterey,	1 12
Grafton,	6 97	Nahant,	1,301 03
Great Barrington,	904 05	Natick,	813 56
Greenfield,	87 80	Needham,	628 23
Hanover,	34 32	New Bedford,	13,017 30
Haverhill,	1,435 82	Newbury,	98 18
Hingham,	484 50	Newburyport,	2,948 86
Holbrook,	2 92	New Marlborough,	3 36
Holliston,	465 40	Newton,	9,597 25
Holyoke,	2,077 22	North Adams,	69 71
Hopedale,	16 46	North Andover,	4 67
Hudson,	56 68	North Attleborough,	15 48
Hyde Park,	97 01	North Brookfield,	120 87
Ipswich,	88	Northampton,	30 45
Kingston,	151 19	Northborough,	21 22
Lancaster,	576 00	Northbridge,	245 22
Lawrence,	1,768 82	Norwell,	142 18
Lee,	70 31	Orange,	18,943 69
Leicester,	806 97	Palmer,	21 94
Leominster,	888 17	Peabody,	481 26
Lexington,	38 35	Pembroke,	32 42
Lincoln,	792 69	Pittsfield,	743 27
Lowell,	3,693 96	Plymouth,	278 66
Lynn,	3,522 34	Provincetown,	11 20
Malden,	3,550 28	Quincy,	258 33
Manchester,	512 63	Raynham,	4 31
Mansfield,	14 54	Reading,	68 61
Marblehead,	9 94	Rehoboth,	61 20
Marlborough,	137 85	Revere,	2,751 57
Mashpee,	39	Rockland,	32 49
Mattapoisett,	67 72	Rockport,	38 83
Medford,	141 34	Rowe,	344 25
Medway,	27	Salem,	787 32
Melrose,	1,289 88	Salisbury,	1 32
Merrimac,	1 43	Sandwich,	15 10
Methuen,	2 75	Saugus,	607 38
Middleborough,	98 14	Scituate,	12 24
Milford,	178 37	Sherborn,	2 97
Millbury,	90 59	Shirley,	500 24
Millis,	14 21	Shrewsbury,	7 19
Milton,	834 45	Somerville,	2,164 05
Monroe,	42 05	Southbridge,	130 64

CORPORATION TAX — *Concluded.*

ncer,	$684 03	West Bridgewater,	$8 57
ingfield,	2,309 56	West Brookfield,	1 77
rling,	6 12	West Newbury,	6 14
ckbridge,	115 20	West Springfield,	10 09
neham,	44 01	West Stockbridge,	1,077 46
ughton,	14 02	Westborough,	141 56
rbridge,	2 10	Westfield,	114 31
mpscott,	1,366 13	Westminster,	76
nzey,	14 14	Weston,	299 98
nton,	695 25	Weymouth,	2,240 82
rksbury,	3 82	Whitman,	158 05
bury,	284 83	Williamsburg,	95 62
on,	56 52	Williamstown,	10 70
kefield,	573 05	Winchester,	660 46
les,	8 50	Winthrop,	31 31
lpole,	108 61	Woburn,	71 79
ltham,	497 89	Worcester,	6,774 59
re,	79 96	Worthington,	22 96
reham,	120 72	Yarmouth,	19 88
rwick,	88		
ertown,	234 54	Total on account of 1893,	$190,440 95
llesley,	201 47		

RECAPITULATION.

ount paid on account of 1894,	$2,429,658 51
ount paid on account of 1893,	190,440 95
Grand Total,	$2,620,099 46

DETAILS No. 327.

NATIONAL BANK TAX.

[Pub. Stat., Chap. 13.]

mount paid to the following Cities and Towns: —

ngton,	$761 97	Adams,	$523 86
on,	191 45	Agawam,	614 88
shnet,	536 52	Alford,	333 85

STATEMENT VII. **Revenue Expenses.** DETAILS 337.

NATIONAL BANK TAX — *Continued.*

Amesbury,	$1,694 52	Cambridge,	$16,269 66
Amherst,	1,688 31	Canton,	571 88
Andover,	2,558 56	Carlisle,	26 05
Arlington,	9,202 84	Carver,	928 70
Ashburnham,	150 37	Charlemont,	188 70
Ashby,	145 22	Charlton,	431 03
Ashfield,	341 79	Chatham,	1,161 31
Ashland,	76 46	Chelmsford,	1,018 42
Athol,	373 79	Chelsea,	2,493 39
Attleborough,	486 18	Cheshire,	483 83
Auburn,	53 82	Chester,	103 75
Avon,	35 17	Chesterfield,	151 55
Ayer,	122 29	Chicopee,	1,186 53
Barnstable,	1,961 44	Chilmark,	148 99
Barre,	624 96	Clinton,	163 16
Becket,	401 62	Cohasset,	2,197 88
Bedford,	96 26	Colrain,	87 49
Belchertown,	538 03	Concord,	1,978 14
Bellingham,	94 69	Conway,	340 11
Belmont,	2,839 14	Cottage City,	34 44
Berkley,	671 70	Cummington,	42 00
Berlin,	185 35	Dalton,	1,437 23
Bernardston,	510 19	Dana,	149 73
Beverly,	4,340 06	Danvers,	1,499 40
Billerica,	393 09	Dartmouth,	3,204 94
Blackstone,	210 23	Dedham,	2,104 61
Blandford,	151 54	Deerfield,	566 49
Bolton,	158 87	Dennis,	1,911 35
Boston,	21,833 53	Dighton,	934 99
Bourne,	205 96	Douglas,	139 09
Boxborough,	26 08	Dover,	407 73
Boxford,	219 93	Dracut,	205 49
Boylston,	156 11	Dudley,	182 80
Bradford,	2,335 81	Dunstable,	267 67
Braintree,	1,540 78	Duxbury,	857 77
Brewster,	494 29	East Bridgewater,	747 14
Bridgewater,	2,328 01	Eastham,	153 02
Brimfield,	116 73	Easthampton,	465 87
Brockton,	1,021 85	Easton,	2,007 46
Brookfield,	339 45	Edgartown,	503 93
Brookline,	16,810 70	Egremont,	95 08
Buckland,	131 72	Enfield,	736 83
Burlington,	75 13	Erving,	29 13

NATIONAL BANK TAX — *Continued.*

r,	$1,639 46	Holyoke,	$2,675 56
ett,	1,513 75	Hopedale,	2,647 67
aven,	2,136 59	Hopkinton,	403 67
River,	1,013 61	Hubbardston,	209 60
outh,	3,496 14	Hudson,	666 83
burg,	1,846 49	Hull,	138 12
orough,	581 57	Huntington,	145 16
ingham,	2,535 41	Hyde Park,	949 52
klin,	235 61	Ipswich,	471 90
own,	1,337 68	Kingston,	2,134 22
ner,	658 18	Lakeville,	465 91
getown,	168 41	Lancaster,	853 14
	104 18	Lanesborough,	64 78
cester,	2,103 16	Lawrence,	2,085 04
en,	27 61	Lee,	319 70
on,	573 31	Leicester,	1,917 77
by,	454 41	Lenox,	729 86
rille,	114 14	Leominster,	1,121 79
Barrington,	759 46	Leverett,	49 12
nfield,	1,585 54	Lexington,	670 52
nwich,	110 95	Leyden,	91 22
on,	1,045 02	Lincoln,	1,205 12
eland,	268 01	Littleton,	173 86
ey,	855 05	Longmeadow,	1,821 76
ax,	46 01	Lowell,	4,487 44
lton,	552 80	Ludlow,	23 13
oden,	22 73	Lunenburg,	224 01
ock,	356 91	Lynn,	3,706 82
ver,	987 31	Lynnfield,	224 51
on,	379 58	Malden,	3,882 22
wick,	672 99	Manchester,	2,782 77
ard,	663 55	Mansfield,	246 49
ish,	363 50	Marblehead,	1,465 77
eld,	1,575 35	Marion,	703 99
rhill,	3,800 60	Marlborough,	538 85
ey,	3 30	Marshfield,	457 83
,	33 72	Mattapoisett,	498 26
nam,	1,712 36	Maynard,	38 54
dale,	175 39	Medfield,	565 11
rook,	2,201 43	Medford,	3,537 39
en,	101 88	Medway,	206 72
nd,	2 18	Melrose,	587 86
ston,	1,006 84	Mendon,	454 62

STATEMENT VII. Revenue Expenses. DETAILS 327.

NATIONAL BANK TAX — *Continued.*

Merrimac,	$311 73	Peabody,	$4,361 54
Methuen,	562 98	Pelham,	11 43
Middleborough,	2,245 43	Pembroke,	103 66
Middlefield,	76 72	Pepperell,	896 49
Middleton,	32 94	Peru,	14 40
Milford,	482 29	Petersham,	368 15
Millbury,	239 26	Phillipston,	120 52
Millis,	279 05	Pittsfield,	2,024 23
Milton,	4,760 21	Plainfield,	48 81
Monson,	506 01	Plymouth,	1,890 38
Montague,	503 56	Plympton,	98 09
Monterey,	78 04	Prescott,	59 16
Nahant,	5,250 29	Princeton,	268 28
Nantucket,	876 96	Provincetown,	523 98
Natick,	1,548 12	Quincy,	1,526 83
Needham,	496 93	Randolph,	2,631 41
New Bedford,	3,170 87	Raynham,	2,186 76
New Braintree,	38 55	Reading,	617 72
New Marlborough,	118 46	Rehoboth,	68 64
New Salem,	110 34	Revere,	57 51
Newbury,	1,733 92	Richmond,	187 08
Newburyport,	3,042 44	Rochester,	183 14
Newton,	13,213 35	Rockland,	296 22
Norfolk,	105 30	Rockport,	1,109 54
North Adams,	187 73	Rowe,	57 55
North Andover,	3,401 70	Rowley,	442 08
North Attleborough,	603 03	Royalston,	1,150 43
North Brookfield,	165 55	Russell,	10 51
North Reading,	85 93	Rutland,	23 63
Northampton,	1,941 06	Salem,	8,100 68
Northborough,	805 20	Salisbury,	381 15
Northbridge,	253 42	Sandisfield,	36 48
Northfield,	238 62	Sandwich,	485 86
Norton,	791 81	Saugus,	668 65
Norwell,	1,215 21	Savoy,	46 46
Norwood,	861 14	Scituate,	271 66
Oakham,	9 50	Seekonk,	99 31
Orange,	307 56	Sharon,	325 14
Orleans,	1,259 90	Sheffield,	117 60
Otis,	25 48	Shelburne,	343 53
Oxford,	236 26	Sherborn,	375 44
Palmer,	229 11	Shirley,	190 47
Paxton,	22 39	Shrewsbury,	383 96

NATIONAL BANK TAX — *Continued.*

esbury,	$25 60
erset,	934 99
erville,	3,591 03
h Hadley,	2,851 88
hampton,	244 35
hborough,	427 11
hbridge,	240 83
hwick,	308 27
cer,	1,827 21
ngfield,	6,208 12
ing,	456 65
kbridge,	976 52
eham,	548 66
ghton,	692 12
,	147 31
bridge,	274 46
ury,	897 79
erland,	145 46
n,	255 10
npscott,	1,863 91
nzey,	577 20
ton,	3,041 46
pleton,	1,315 84
ksbury,	873 88
ury,	284 20
field,	284 41
nsend,	532 39
,	243 42
sborough,	102 49
ngham,	164 18
n,	225 06
idge,	863 80
efield,	993 78
s,	16 08
ole,	455 10
nam,	1,338 20
,	438 68
ham,	448 29
en,	326 94
vick,	179 81
Watertown,	$870 12
Wayland,	781 80
Webster,	547 70
Wellesley,	2,602 85
Wellfleet,	502 18
Wenham,	263 47
West Boylston,	131 22
West Bridgewater,	456 38
West Brookfield,	256 70
West Newbury,	1,038 34
West Springfield,	2,105 49
West Stockbridge,	401 92
Westborough,	634 37
Westfield,	667 97
Westford,	662 93
Westhampton,	351 00
Westminster,	464 12
Weston,	2,466 28
Westport,	1,323 31
West Tisbury,	284 84
Weymouth,	1,368 96
Whately,	1,015 97
Whitman,	431 73
Wilbraham,	323 53
Williamsburg,	906 11
Williamstown,	635 05
Winchendon,	594 49
Winchester,	942 43
Windsor,	7 30
Winthrop,	517 75
Woburn,	3,452 09
Worcester,	9,432 21
Worthington,	86 47
Wrentham,	657 11
Yarmouth,	1,374 38
Total paid Cities and Towns on account of 1894,	$375,556 27

STATEMENT VII. **Revenue Expenses.** DETAILS 37.

NATIONAL BANK TAX — *Continued.*

Amount paid Institutions for Savings: —

Abington Sav. Bank,	$661 00	Charlest'n Five Cents Savings Bank,	$3,749 0[illegible]
Amherst Sav. Bank,	1,113 30	Chelsea Savings Bank,	670 5[illegible]
Andover Sav. Bank,	1,532 95	Chicopee Sav. Bank,	103 00
Arlington Five Cents Savings Bank,	137 00	Chicopee Falls Savings Bank,	125 6[illegible]
Athol Savings Bank,	47 84	Citizens' Sav. Bank, Fall River,	1,597 7[illegible]
Attleborough Savings Bank,	57 37	City Five Cents Sav. Bank, Haverhill,	200 5[illegible]
Barre Savings Bank,	449 44	City Institution for Savings, Lowell,	3,524 01
Bass River Sav. Bank,	392 18	City Savings Bank, Pittsfield,	7 24
Belmont Sav. Bank,	32 70	Clinton Savings Bank,	428 2[illegible]
Benjamin Franklin Savings Bank,	227 83	Cohasset Sav. Bank,	266 2[illegible]
Berkshire County Savings Bank,	926 00	Conway Sav. Bank,	10 00
Beverly Savings Bank,	1,070 30	County Savings Bank,	59 00
Boston Five Cents Savings Bank,	3,366 50	Crocker Institution for Savings,	106 9[illegible]
Boston Penny Savings Bank,	407 60	Danvers Sav. Bank,	716 1[illegible]
Braintree Sav. Bank,	159 96	Dedham Institution for Savings,	350 5[illegible]
Bridgewater Savings Bank,	299 55	East Boston Savings Bank,	1,211 94
Brighton Five Cents Savings Bank,	179 92	East Bridgewater Savings Bank,	432 [illegible]
Bristol County Savings Bank,	1,751 94	East Cambridge Five Cents Savings Bank,	698 8[illegible]
Broadway Sav. Bank,	666 25	Easthampton Savings Bank,	1,235 17
Brockton Sav. Bank	104 00	East Weymouth Savings Bank,	222 1[illegible]
Brookline Sav. Bank,	152 57	Eliot Five Cents Savings Bank,	286 [illegible]
Cambridgeport Savings Bank,	1,266 09	Essex Savings Bank,	1,602 8[illegible]
Cambridge Sav. Bank,	523 09	Everett Savings Bank,	10 0[illegible]
Canton Institution for Savings,	258 93	Fairhaven Institution for Savings,	574 [illegible]
Cape Ann Savings Bank,	1,363 41	Fall River Five Cents Savings Bank,	2,434 [illegible]
Cape Cod Five Cents Savings Bank,	307 15		
Central Savings Bank, Lowell,	1,062 92		

NATIONAL BANK TAX — *Continued.*

River Sav. Bank,	$3,709 25
ers' & Mechanics' vings Bank, .	160 67
burg Sav. Bank, .	1,032 49
ence Sav. Bank, .	120 00
orough Savings nk, . . .	236 44
ingham Savings nk, . . .	747 00
klin Sav. Bank, .	1,782 90
klin Institution for vings, Greenfield,	338 04
ner Sav. Bank, .	547 83
getown Savings nk, . . .	119 50
ton Savings Bank,	176 05
ite Savings Bank,	26 66
t Barrington Savs Bank, . .	248 50
nfield Sav. Bank,	812 12
pden Sav. Bank, .	1,540 32
pshire Sav. Bank,	1,045 26
rhill Sav. Bank, .	2,487 55
lenville Sav. B'k,	348 82
ham Institution Savings, . .	745 46
ston Sav. Bank, .	133 72
oke Sav. Bank, .	1,293 50
e Savings Bank, .	1,997 14
ac Savings Bank,	36 00
kinton Sav. Bank,	287 12
on Sav. Bank, .	290 29
e Park Sav. Bank,	19 61
ich Savings Bank,	310 92
rence Sav. Bank, .	397 62
Savings Bank, .	827 60
ester Sav. Bank, .	206 48
x Savings Bank, .	136 20
hinster Sav. Bank,	326 35
ell Five Cents vings Bank, . .	888 28
ell Institution for vings, . . .	852 50
Ludlow Savings Bank,	$5 50
Lynn Five Cents Savings Bank, . .	905 73
Lynn Institution for Savings, . . .	958 45
Malden Savings Bank,	278 75
Marblehead Savings Bank, . . .	288 32
Marlborough Savings Bank, . . .	1,013 50
Mechanics' Sav. Bank, Holyoke, . . .	393 23
Mechanics' Sav. Bank in Lowell, . .	1,339 85
Mechanics' Sav. Bank, Reading, . . .	5 05
Medford Sav. Bank, .	164 04
Medway Sav. Bank, .	135 05
Melrose Sav. Bank, .	36 00
Merrimac Sav. Bank, .	34 71
Merrimack River Savings Bank, . .	392 92
Middleborough Savings Bank, . .	66 00
Middlesex Institution for Savings, . .	1,254 54
Milford Sav. Bank, .	849 14
Millbury Sav. Bank, .	771 87
Miners' Savings Bank,	62 32
Monson Savings Bank,	258 22
Nantucket Institution for Savings, . .	102 10
Natick Five Cents Savings Bank, . .	505 50
New Bedford Five Cents Savings Bank,	962 21
New Bedford Institution for Savings, .	6,884 30
Newburyport Five Cts. Savings Bank, . .	739 90
Newburyport Institution for Savings, .	4,667 57
Newton Savings Bank,	189 62

STATEMENT VII. **Revenue Expenses.** DETAILS 33.

NATIONAL BANK TAX — *Continued.*

North Adams Savings Bank,	$297 00
Northampton Institution for Savings,	288 87
North Ave. Sav. Bank,	27 20
North Brookfield Savings Bank,	7 00
North Easton Sav. B'k,	522 95
North End Sav. Bank,	754 45
North Middlesex Savings Bank,	92 35
Orange Savings Bank,	188 42
Palmer Savings Bank,	197 50
Pawtucket Sav. Bank,	15 00
People's Savings Bank, Worcester,	4,275 83
People's Savings Bank, Holyoke,	25 00
Plymouth Five Cents Savings Bank,	284 04
Plymouth Sav. Bank,	2,074 76
Provident Institution for Savings, Boston,	6,350 50
Provident Institution for Sav'gs, Salisbury,	740 04
Quincy Savings Bank,	659 10
Randolph Sav. Bank,	993 04
Rockland Sav. Bank,	241 70
Roxbury Institution for Savings,	1,042 83
Salem Five Cents Savings Bank,	2,824 60
Salem Savings Bank,	2,800 04
Seamen's Sav. Bank,	467 70
Security Sav. Bank,	12 19
Shelburne Falls Savings Bank,	167 00
Somerville Sav. Bank,	15 00
So. Adams Sav. Bank,	314 79
So. Boston Sav. Bank,	593 00
Southbridge Sav. B'k,	317 75
South Scituate Savings Bank,	269 27
South Weymouth Savings Bank,	$425 [illegible]
Spencer Savings Bank,	281 [illegible]
Springfield Five Cents Savings Bank,	625 [illegible]
Springfield Institution for Savings,	4,984 [illegible]
Stoneham Five Cents Savings Bank,	25 [illegible]
Suffolk Savings Bank,	3,046 [illegible]
Taunton Sav. Bank,	570 [illegible]
Templeton Sav. Bank,	81 [illegible]
Union Savings Bank, Fall River,	220 [illegible]
Union Institution for Savings,	917 [illegible]
Uxbridge Sav. Bank,	591 [illegible]
Wakefield Sav. Bank,	117 [illegible]
Wales Savings Bank,	40 [illegible]
Waltham Sav. Bank,	127 [illegible]
Ware Savings Bank,	2,608 [illegible]
Wareham Sav. Bank,	824 [illegible]
Warren Five Cents Savings Bank,	1,364 [illegible]
Warren Institution for Savings,	1,015 [illegible]
Warren Savings Bank,	207 [illegible]
Watertown Sav. Bank,	193 [illegible]
Webster Five Cents Savings Bank,	473 [illegible]
Wellfleet Sav. Bank,	643 [illegible]
Westborough Savings Bank,	210 [illegible]
Westfield Sav. Bank,	399 [illegible]
West Newton Savings Bank,	29 [illegible]
Weymouth Sav. Bank,	209 [illegible]
Whitinsville Sav. B'k,	500 [illegible]
Whitman Sav. Bank,	40 [illegible]
Winchendon Sav. B'k,	310 [illegible]
Winchester Sav. Bank,	177 [illegible]
Woburn Five Cents Savings Bank,	1,045 [illegible]

NATIONAL BANK TAX — *Continued.*

ester County In- ution for Savings,	$3,997 37	Worcester North Savings Bank, . .	$498 34
ester Five Cents ings Bank, . .	1,245 82	Woronoco Sav. Bank, .	127 00
ester Mechanics' ings Bank, . .	3,073 70	Total paid Institutions for Savings on account of 1894,	$144,744 30

mount paid Insurance Companies: —

ican Ins Co., .	$2,185 90	Mass. Mutual Fire Ins. Co., ...	$1,083 36
n Marine Insur- e Co., . . .	6,436 49	Mass. Hospital Life Ins. Co., . . .	651 73
ton Mutual Ins.	2,376 77	Mercantile Marine Insurance Co., . .	3,100 60
yancers' Title rance Co., . .	82 14	Neptune Fire and Marine Insurance Co., .	2,886 00
ing-House In- nce Co., . .	1,457 92	North Am. Ins. Co., .	522 44
Insurance Co., .	118 97	Prescott Insurance Co.,	1,628 00
ble Marine Fire Co., . . .	398 62	Springfield Fire and Marine Ins Co., .	6,146 64
an's Ins. Co., .	1,372 41	Wellfleet Mutual Insurance Co., . .	761 42
National Fire In- nce Co., . .	174 93	Total paid Insurance Companies on account of 1894, .	$32,702 15
ke Mutual Ins.	1,317 81		

mount paid Institutions: —

Academy, .	$96 12	American Board of Commissioners for Foreign Missions, .	$908 23
al Sir Isaac n Lancasterian ols, . . .	58 82	American College and Education Society, .	806 69
can Academy of and Sciences, .	148 95	American Oriental Society, . . .	11 55
can Antiquarian ety, . . .	370 05	American Unitarian Association, . .	142 16
can Baptist Mis- ary Union, .	62 79	Amherst College, .	1,146 59

STATEMENT VII. **Revenue Expenses.** DETAILS 337.

NATIONAL BANK TAX — *Continued.*

Anna Jaques Hospital,	$21 58	Boston Lying-in-Hospital,	$154 59
Arms Library,	30 67	Boston Marine Society,	614 36
Ashley School and Charitable Fund,	19 89	Boston Port and Seamen's Aid Society,	210 82
Asso. Alumni of Harvard University,	8 42	Boston Provident Association,	35 63
Associated Relief of Aged Women of New Bedford,	147 09	Boston Society Natural History,	559 63
Association for Relief of Aged and Destitute Women in Salem,	270 05	Boston Society of the New Jerusalem,	11 16
Atkinson School Fund,	12 38	Boston University,	103 99
Baptist Home,	12 77	Boston Young Men's Christian Associat'n,	109 48
Barre Library,	23 76	Bradford Academy,	397 12
Benevolent Fraternity of Churches,	143 81	Braintree School Fund,	54 69
Berkshire and Columbia Missionary Soc.,	26 06	Bridgewater Academy,	25 31
Berkshire Athenæum,	162 00	Bristol Academy,	201 94
Berkshire County Home for Aged Women,	7 04	British Charitable Society,	3 19
Bertram Home for Aged Men, Salem,	232 88	Charity of Edward Hopkins,	437 29
Bethesda Society, Boston,	5 65	Children's Mission,	5 51
Beverly Female Benevolent Society,	21 54	Clark Scholarship Fund,	1 57
Beverly Fuel Society,	21 61	Congregational Club,	31 24
Boston Asylum and Farm School,	554 19	Cushing Academy,	338 53
Boston Athenæum,	644 98	Deacons of the New South Church,	220 49
Boston Children's Friend Society,	75 85	Deerfield Academy and Dickinson School,	188 65
Boston Episcopal Charitable Society,	385 36	Derby Academy,	113 58
Boston Fatherless and Widows Society,	183 41	Dummer Academy,	124 81
Boston Female Asylum,	811 05	Essex Agricultural Society,	214 54
Boston Library Soc.,	62 58	Essex Institute, Salem,	58 58
		Euphrates College Fund,	38 77
		Female Benevolent Society, South Danvers,	22 33
		First Parish, Dorchester,	44 04

NATIONAL BANK TAX — *Continued.*

t Parish, Med-	
l, ...	$6 84
Parish, Town of	
rlestown, . .	14 59
Charitable So-	
y, ...	119 37
lin County Ag-	
ltural Society, .	12 11
al Charitable So-	
of Newbury-	
, ...	12 32
nar School,	
n of Roxbury, .	266 66
ne Temporary	
ne for Children,	42 83
rd Musical Asso-	
on.	18 12
hill Female Be-	
olent Society, .	4 05
am Public Li-	
y, ...	70 28
for Aged Men, .	145 23
for Aged Wom-	
Boston, . .	328 69
for Aged Wom-	
Worcester, . .	592 49
opathic Medical	
ensary, . .	90 42
of Mercy, Pitts-	
, ...	28 54
rd Benevolent	
ety, ...	188 99
School, Billerica,	47 31
ne Society of the	
monwealth of	
achusetts, .	425 03
rial School for	
, ...	42 47
College Fund, .	14 95
a Plain Dispen-	
. . . .	29 65
Boylston Char.	
tions, . .	138 81
Ladies' City Mission Soc., New Bedford,	$90 93
Leicester Academy, .	198 02
Leominster Home for Old Ladies, . .	59 94
Lowell Dispensary, .	16 46
Lyceum of the Town of New Bedford, .	43 61
Lynn Hospital, . .	163 29
Managers and Deacons of Second Church, .	14 95
Marblehead Academy,	39 46
Marblehead Female Humane Society, .	5 10
Marine Soc., Newburyport, . . .	179 16
Marine Society, Salem,	483 89
Marion Library Association, . . .	150 63
Marion Natural History Society, . .	21 12
Mass. Baptist Charitable Society, . .	120 48
Mass. Bible Society, .	634 54
Mass. Charitable Eye and Ear Infirmary, .	428 87
Mass. Charitable Fire Society, . . .	29 72
Mass. Charitable Society, . . .	129 89
Mass. Congregational Charitable Society, .	545 55
Massachusetts General Hospital, . . .	1,206 89
Mass. Historical Society, . . .	382 55
Mass. Home Missionary Society, . .	469 02
Mass. Infant Asylum,	74 12
Mass. Institute of Technology, . . .	236 58
Mass. School for the Feeble-minded, .	158 12

STATEMENT VII. **Revenue Expenses.** DETAILS 327.

NATIONAL BANK TAX — *Continued.*

Mass. Society of the Cincinnati,	$341 59
Memorial Hospital, Worcester,	1,591 55
Merrimac Bible Society,	17 87
Merrimac Humane Society,	3 76
Monson Academy,	86 60
Mount Holyoke Female Seminary,	776 30
Murdock Fund,	40 13
Museum of Fine Arts,	206 32
New Bedford Monthly Meeting of Friends,	150 91
New Bedford Orphans' Home,	318 29
Newburyport Bethel Society,	39 33
Newburyport Female Charitable Society,	8 79
Newburyport Howard Benevolent Society,	8 29
Newburyport Society for Aged Men,	5 81
Newburyport Society Relief of Aged Females,	115 69
New Church Institute of Education,	98 66
New England Education Society,	20 66
New England Home for Little Wanderers,	567 73
New England Moral Reform Society,	9 37
Newton Theological Institution,	17 96
Northern Baptist Education Society,	157 00
North Meeting-House in Salem,	98 09
Old South Church, Members and Deacons of,	$89 8[illegible]
Overseers of the Poor, in Boston,	406 1[illegible]
Partridge Academy in Duxbury,	71 0[illegible]
Peabody Academy of Science,	105 77
Perley Free School,	104 4[illegible]
Phillips Academy,	425 5[illegible]
Plummer Farm School for Boys,	420 6[illegible]
Plymouth Public Library,	4 9[illegible]
Preachers' Aid Society N. E. Con. M. E. Church,	74 3[illegible]
Public Library Ass'n of Easthampton,	24 8[illegible]
Putnam Free School,	157 4[illegible]
Radcliffe College,	197 04
Roxbury Home for Children and Aged Women,	18 4[illegible]
Royalston School Fund,	38 2[illegible]
St. Lukes Home,	20 8[illegible]
Salem Athenæum,	90 14
Salem East India Marine Society,	48 94
Salem Female Charitable Society,	84 51
Salem Hospital,	380 81
Salem Seamen's Orphan and Children's Friend Society,	272 2[illegible]
Salem Tabernacle,	18 6[illegible]
Sanderson Academy,	16 9[illegible]
Swain Academy,	18 7[illegible]
Seamen's Widow and Orphan Soc. of Salem,	114 [illegible]
Second Congregational Soc. of Marblehead,	19 7[illegible]

NATIONAL BANK TAX — *Continued.*

ond Parish, Worces-		Tabor Academy,	$990 37
r,	$6 01	Taunton Female	
lburne Falls Acad-		Charitable Asso'tion,	192 43
ny,	4 95	Tufts College,	231 62
th Academy,	305 12	Warren Academy,	119 55
th College,	640 74	Wellesley College,	55 12
al Law Library,	43 76	Wesleyan Home,	56 39
ety for the Promo-		Westfield Academy,	52 56
on of Theological		Westford Academy,	146 29
ducation,	163 33	Williams Academy,	49 94
ety for Propagat-		Williams College,	257 67
g the Gospel,		Williston Seminary,	295 63
nong the Indians		Worcester Children's	
North America,	85 05	Friend Society,	76 66
ety for Relief of		Worcester Lunatic	
idows and Orphans		Hospital,	26 40
Deceased Clergy-		Worcester Polytechnic	
en of P. E. Church,	168 11	Institute,	571 90
ngfield Hospital,	140 01		
e Primary and Re-		Total paid Institu-	
rm Schools	80 05	tions on account	
in Free School,	117 41	of 1894,	$33,263 35

mounts paid to following Cities and Towns on account of 1893 and ious years: —

ms,	$551 72	Norwell,	$6 33
nstable,	25 85	Norwood,	274 98
ntree,	26 15	Revere,	49 00
gewater,	20 66	Somerville,	58 27
kline,	267 25	Springfield,	21 63
bridge,	211 26	Stoughton,	8 78
Bridgewater,	18 29	Sudbury,	9 61
River,	38 58	Taunton,	25 54
nouth,	3 40	West Newbury,	12 16
gham,	260 44	West Springfield,	240 69
oke,	139 09	Winthrop,	86 48
chester,	34 54	Worcester,	117 64
borough,	6 99	Worthington,	96 84
ford,	34 90		
nt,	14 59	Total paid Cities and	
bury,	62 00	Towns on account	
ton,	376 50	of 1893 and pre-	
		vious years,	$3,100 16

STATEMENT VII. Revenue Expenses. DETAILS 328.

NATIONAL BANK TAX — *Concluded.*

Amount paid Institutions on account of 1893 and previous years: —

American Board of Commissioners for Foreign Missions,	$16 57
Clark Scholarship Fund,	2 08
New Bedford monthly meeting of Friends,	311 92
Samaritan Society, Salem,	63 76
Total paid Institutions on account of 1893,	$394 33

RECAPITULATION.

Amount paid Cities and Towns on account of 1894,	$375,556 27	
paid Savings Banks on account of 1894,	144,744 30	
paid Insurance Companies on account of 1894,	32,702 15	
paid Institutions on account of 1894,	33,263 35	
paid Cities and Towns, 1893 and previous years,	3,100 16	
paid Institutions, 1893 and previous years,	394 33	
Grand Total,		$589,760 56

DETAILS No. 328.

FOREIGN SHIPS.

[Pub. Stat., Chap. 11; Sects. 8, 9 and 10.]

City of Boston,	$2,801 93	Town of Somerset,	$256 51
of Malden,	106 73	of Tisbury,	30 92
of New Bedford,	1,623 25	of Wareham,	718 93
of Newburyport,	1,663 45	of Watertown,	145 32
of Newton,	1,086 39	of Wellesley,	567 49
of Taunton,	190 02	of Wellfleet,	227 25
Town of Barnstable,	63 67	of West Newbury,	62 91
of Brewster,	32 35		
of Chatham,	51 38		$10,967 25
of Dennis,	394 03	City of Malden, on account of 1893,	102 00
of Everett,	127 59		
of Harwich,	164 77		$11,069 25
of Plymouth,	46 27		
of Provincetown,	606 09		

DETAILS No. 329.

CONSTRUCTION OF ROADS IN MASHPEE.

[Acts 1870, Chap. 293; 1894, Chap. 9.]

Barnstable County for Repairs to Mashpee Roads 1893, ...	$300 00

DETAILS No. 330.

CONSTRUCTION OF ROADS IN TRURO.

[Acts 1891, Chap. 363; 1894, Chap. 9.]

County Barnstable for Repairs to Truro Roads 1893, ...	$500 00

DETAILS No. 331.

GRATUITIES.

[Acts 1894, Chaps. 121, 197, 348, 419, 492 and 546.]

EXTRA COMPENSATION.	
[Res. 1894, Chap. 86.]	
d T. Remington, ...	$100 00
ph Sidwell, ...	100 00
es E. Armstrong, ...	100 00
les N. Marsh, ...	100 00
iam H. Whiting, ...	100 00
K. Davis, ...	100 00
amin H. Jellison, ...	100 00
les H. Johnson, ...	100 00
astus Stone, ...	100 00
ilip Carney, ...	67 00
ph H. Allen, ...	67 00
nas J. Tucker, ...	100 00
Kinnear, ...	100 00
es Beatty, ...	100 00
T. Pope, ...	100 00
cis Steele, ...	100 00
B. Hollis, ...	100 00
ph Conneton, ...	100 00
nas F. Pedrick, ...	100 00
y W. Sykes, ...	100 00
les D. Ufford, ...	100 00
les R. Ayer, ...	100 00
amin B. Brown, ...	100 00
Amount carried forward, ...	$2,234 00

STATEMENT VII. **Revenue Expenses.** DETAILS 331

GRATUITIES — *Concluded.*

Amount brought forward,	$2,234 00	
Thomas Coyne,	100 00	
Sidney Gardner,	100 00	
B. Frank Willson,	100 00	
John B. Fisher,	100 00	
Edwin C. Gould,	100 00	
Mark C. London,	100 00	
George Lysholm,	67 00	
Carl A Raymond,	67 00	
Charles G. Davis,	100 00	
James N. Tolman,	100 00	
Calvin B. Hutchinson,	100 00	
Charles W. Philbrick,	100 00	
J. Albert Roberts,	100 00	
Daniel W. Taft,	100 00	
Joseph R. Brown,	100 00	
John L. Chandler,	100 00	
Frank E. Bridgman,	100 00	
Thomas J. Hurley,	100 00	
Samuel F. McGill,	100 00	
Daniel C. Palmer,	100 00	
Charles O. Adams,	100 00	
Robert J. Taylor,	100 00	
		$4,368 00
Widow of Charles P. Thompson (Res. 1894, Chap. 30),		5,193 55
Widow of Walter A. Kezar (Res. 1894, Chap. 23),		1,466 67
Widow of George M. Brooks (Res. 1894, Chap. 16),		1,225 00
Mary L. Brown (Res. 1894, Chap. 96),		1,200 00
Samuel E. Chamberlain (Res. 1894, Chap. 98),		1,115 75
George G. Spear (Res. 1894, Chap. 93),		1,000 00
Widow of Alfred A. Woodbury (Res. 1894, Chap. 15),		880 00
Mother of Benjamin J. Sullivan (Res. 1894, Chap. 4),		760 00
Sarah Shurtleff, Administratrix (Res. 1894, Chap. 25),		625 00
Francis Jenkins (Res. 1894, Chap. 65),		600 00
William P. Cahill (Res. 1894, Chap. 26),		300 00
Widow of David Hall Rice (Res. 1894, Chap. 5),		187 10
Hannah Sullivan (Res. 1894, Chap. 37),		150 00
George C. How (Res 1894, Chap 28),		100 00
George H. Buxton (Res. 1894, Chap. 63),		60 00
Widow of Isaac B. Tompkins (Res. 1894, Chap. 82),		16 00
		$19,247 07

DETAILS No. 332.

UNCLAIMED DIVIDENDS FROM INSOLVENT CORPORATIONS.

[Acts 1883, Chap. 258; 1886, Chap. 300; 1894, Chap. 9.]

	Number of Book.	Amount.	
EMIGRANT SAVINGS BANK.			
hn Spence, Executor,	644	$192 86	
ancis Coghlan,	1,288	107 39	
tthew Hanly,	342	27 11	
niel Lane,	17,035	17 71	
hum Fuller,	20,018	1 99	
ry A. Foss,	1,506	1 50	
			$348 56
LANCASTER SAVINGS BANK.			
seph Burnett, Agent for Thomas O'Malley,	4,715	$66 20	
illiam H. Blood, Chairman of he Board of Selectmen, Town of Lancaster, Trustees of Anhony Lane's Bequest to said Town of Lancaster,	4,248	17 71	
			83 91
THE MECHANICS SAVINGS BANK.			
ert Q. Pearson,	578	. . .	1 08
MERCANTILE SAVINGS INSTITUTION.			
P. Mann, Trustee for Prestonia Mann,	27,478	$2 24	
n A. Osborn,	24,763	4 72	
			6 96
NEW ENGLAND MARINE INSURANCE COMPANY.			
ll, Buckley & Co.,	. . .	. . .	20
Total,	. . .	. . .	$440 71

DETAILS No. 333.

ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND REVENUE.

[Acts 1894, Chap. 20.]

Paid Abolition of Grade Crossings Loan Sinking Fund, .	$10,695 36

DETAILS No. 334.

COMMONWEALTH'S FLATS IMPROVEMENT FUND REVENUE.

[Acts 1894, Chap. 48.]

Paid Commonwealth's Flats Improvement Fund, . .	$40,000 00

DETAILS No. 335.

MASSACHUSETTS SCHOOL FUND REVENUE.

[Res. 1894, Chap. 90; Acts 1894, Chap. 546.]

Paid Massachusetts School Fund, ...	$100,000 00

DETAILS No. 336.

MEDFIELD INSANE ASYLUM LOAN SINKING FUND REVENUE.

[Acts 1894, Chap. 492.]

Paid Medfield Insane Asylum Loan Sinking Fund, . .	$14,660 00

DETAILS No. 337.

METROPOLITAN PARKS LOAN SINKING FUND REVENUE.

[Acts 1894, Chap. 492.]

Paid Metropolitan Parks Loan Sinking Fund, . . .	$3,350 00

DETAILS No. 338.

PRISON AND HOSPITAL LOAN SINKING FUND REVENUE.

[Acts 1884, Chap. 255; 1894, Chap. 7.]

d Prison and Hospital Loan Sinking Fund, . . .	$60,000 00

DETAILS No. 339.

STATE HIGHWAY LOAN SINKING FUND REVENUE.

[Acts 1894, Chap. 546.]

l State Highway Loan Sinking Fund, ...	$10,000 00

DETAILS No. 340.

ATE HOUSE CONSTRUCTION LOAN SINKING FUND REVENUE.

[Acts 1889, Chap. 394; 1894, Chap. 7.]

l State House Construction Loan Sinking Fund, . .	$92,038 65

DETAILS No. 341.

TATE HOUSE LOAN SINKING FUND, 1901, REVENUE.

[Acts, 1891, Chap. 224; 1894, Chap. 7.]

State House Loan Sinking Fund, 1901, . . .	$45,000 00

DETAILS No. 342.

TEMPORARY LOANS.

[Res. 1894, Chap. 2.]

Troy and Greenfield Railroad Sinking nd, ...	$700,000 00	
Metropolitan Parks Loan Fund, .	300,000 00	
Prison and Hospital Loan Sinking Fund,	200,000 00	
Metropolitan Sewerage Loan Sinking Fund, ...	200,000 00	
State House Loan Sinking Fund, 1901,	200,000 00	
		$1,600,000 00

DETAILS No. 343.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Acts 1892, Chap. 177; 1894, Chap. 6.]

Paid Hiram R. Williamson, Treasurer, Massachusetts State Firemen's Association, ...	$10,000 00

DETAILS No. 344.

PREMIUM ON EXCHANGE.

Paid Kidder, Peabody & Co., difference in exchange, .	$14,966 72

DETAILS No. 345.

STERLING INTEREST.

Payment of Interest and Redemption of Bonds in London,	$3,500,013 50

DETAILS No. 346.

BOUNDARY LINES BETWEEN THE COMMONWEALTH AND STATES OF NEW HAMPSHIRE AND VERMONT.

[Res. 1893, Chap. 87; Acts 1893, Chap. 415.]

NEW HAMPSHIRE.		
George Whitney, Services and Expenses, .	$13 92	
Henry Carter, Services and Expenses, . .	10 50	
Edward B. Savage, Services and Expenses, .	9 25	
		$33 67
VERMONT.		
N. Spofford, Services and Expenses, . .	$981 45	
Geo. Whitney, Services and Expenses, . .	62 84	
Henry Carter, Services and Expenses, . .	59 60	
Edward B. Savage, Services and Expenses, .	59 60	
		1,163 49
Total, ...	. . .	$1,197 16

DETAILS No. 347.

BOUNTY FUND LOAN.

Principal of Bonds due, ...	$8,393,648 90

DETAILS No. 348.

DANVERS LUNATIC HOSPITAL LOAN.

Principal of Bonds due, ...	$898,000 00

DETAILS No. 349.

TROY & GREENFIELD RAILROAD LOAN.

Principal of Bonds due, ...	$337,000 00

DETAILS No. 350.

HASE OF EQUITY IN TROY & GREENFIELD RAILROAD.

or 100 shares stock, ...	$800 00

DETAILS No. 351.

EXPENSES OF FIRE MARSHAL OF BOSTON.

[Acts 1886, Chap. 354; 1894, Chap. 197.]

FIRE MARSHAL.		
d J. Flynn, Salary,*	. . . .	$250 00
s W. Whitcomb, Salary,† . . .	$2,750 00	
Expenses, . . .	66 75	
		2,816 75
AIDS TO FIRE MARSHAL.		
. Galvin, Services,*	$100 00	
Expenses, ...	98	
		100 98
Headley, Services,†	$1,100 00	
Expenses, ...	2 27	
		1,102 27
nount carried forward, ...	. . . .	$4,270 00

* From Dec. 1, 1893. † To Nov. 30, 1893.

STATEMENT VII. Revenue Expenses. DETAILS 351.

EXPENSES OF FIRE MARSHAL OF BOSTON — *Continued.*

Amount brought forward,		$4,270 0[illegible]
Thomas Stedfast, Services,	$800 04	
Expenses,	7 41	
		807 45
CLERK.		
C. M. Myrick, Services,		960 00
MISCELLANEOUS EXPENSES.		
Thomas Andrews, Services,	$390 39	
Expenses,	39 10	
		429 49
Owen Keating, Services,	$96 00	
Expenses,	31 37	
		127 37
D. J. O'Keefe, Services,	$55 74	
Expenses,	7 83	
		63 57
Ward Robinson, Services,	$43 25	
Expenses,	11 35	
		54 60
Dustin Killicutt, Services,		42 00
J. A. Browning, Services,		35 00
J. M. Farrell, Services,		4 85
Melvin O. Adams, Legal Services,		100 00
H. M. Nourse, Plans, Sketches, etc.,		20 00
Board of Horse,		108 50
Buggy,		250 00
Coal,		11 50
Directory,		5 00
Experiments in Spontaneous Combustion,		30 00
Gas,		[illegible]
Harness, Repairs and Stable Supplies,		28 14
Hay, Oats, Straw, etc.,		333 79
Ice,		15 00
Janitor,		56 25
Map of Boston,		7 00
Newspapers,		20 4[illegible]
Oil (Illuminating),		5 8[illegible]
Printing,		870 5[illegible]
Record Books, etc.,		42 50
Rent of Office,		750 00
Rent of Stable,		229 13
Repairs to Wagons, etc.,		120 27
Service of Writs,		5 00
Shoeing Horses,		57 2[illegible]
Stationery and Office Supplies,		61 49
Sundry Incidentals,		4 [illegible]
Telephone and Telegrams,		313 1[illegible]
Towel Supply,		12 00
Typewriter Supplies,		3 45
Witness Fees,		11 80
		$9,767 42

DETAILS No. 352.

ANNUITIES OF MARTHA JOHONNOT.

[Res. 1841, Chap. 65; 1843, Chap. 73; Acts 1894, Chap. 25.]

Paid Mary J. C. Harris,	$100 00	
Frances L. Prescott,	100 00	
Catherine S. Fay,	100 00	
		$300 00

DETAILS No. 353.

INVESTIGATION OF THE WATER SUPPLY OF BOSTON AND SUBURBS.

[Acts 1893, Chaps. 459 and 480.]

COMPENSATION OF EMPLOYEES.		
F. P. Stearns, Services,	$2,550 00	
T. F. Richardson, Services,	2,049 37	
Morris Knowles, Services,	1,163 00	
Wm. M. Brown, Jr., Services,	1,162 50	
Chester W. Smith, Services,	1,015 00	
M. J. Look,	836 38	
Geo. W. Booth,	828 25	
Sidney Smith,	810 00	
T. M. McLeod,	705 13	
D. B. Clark,	685 00	
Marshall Nevers,	650 00	
A. P. Cox,	591 00	
B. F. Hancox, Jr.,	588 38	
Horace Ropes,	560 00	
E. K. Judkins,	534 00	
A. C Drake,	522 17	
W. H. Parker,	501 75	
J. L. Hyde,	440 00	
Allen Hazen,	416 67	
A. T. Safford,	412 00	
M. C. Banji,	406 12	
Albert F. Noyes,	350 00	
John Olin McDavitt,	339 00	
X. H. Goodnough,	225 00	
Henry C. Bradley,	217 25	
John N. Ferguson,	186 00	
J. C. Locke,	144 50	
Amount carried forward,	$18,888 47	

STATEMENT VII. Revenue Expenses. DETAILS 353.

INVESTIGATION OF THE WATER SUPPLY OF BOSTON AND SUBURBS — *Concluded.*

Amount brought forward,	$18,888 47	
Raleigh B. Adams,	140 87	
E. G. Hopson,	112 50	
Frank B. Masters,	108 00	
E. Howard Bourne,	106 25	
Rueben Cornell,	64 74	
Dexter Brackett,	42 00	
Chas. M. Spofford,	40 00	
W. W. Locke,	35 00	
M. E. Hendrickson,	27 50	
Geo. I. McLauthlin,	27 50	
		$19,592 88
MISCELLANEOUS EXPENSES.		
Apparatus and Repairs,	$100 00	
Appraisals of Property,	246 70	
Blacksmithing,	28 85	
Borings and Surveys,	3,230 56	
Bottles, Jars, etc.,	20 65	
Drawing Materials, Instruments, etc.,	124 03	
Driven Wells, Tests, etc.,	53 00	
Draughting and Tracing,	73 90	
Freights, Expressage, etc.,	137 60	
Hardware,	24 73	
Hire of Teams, Boats, etc.,	253 86	
Ice,	4 75	
Lumber,	52 47	
Maps,	105 80	
Oil,	6 62	
Photographs, Blue Prints, etc.,	14 44	
Postage,	23 60	
Printing,	50 32	
Record Books,	25 10	
Rent of Office Room,	51 83	
Rent of Shed for Storage,	22 00	
Stationery,	40 54	
Steam Pipe and Fittings,	371 41	
Sundry Incidentals,	96 41	
Travel and Board of Employees,	1,763 18	
Washing Towels,	3 90	
Water,	176 82	
D. FitzGerald, for Report on Drainage of Swamps,	400 00	
		7,503 07
		$27,095 9[illegible]

DETAILS No. 354.

CHARLES RIVER VALLEY SYSTEM OF SEWAGE DISPOSAL.

[Acts 1892, Chap. 281; 1894, Chap. 6.]

City of Boston for receiving sewage into the Boston System and disposing of the same as per agreement,	$23,000 00	
H. J. Wright, Inspector,	940 00	
Blacksmithing,	9 36	
Blocks and Tackle,	3 42	
Bricks,	65 00	
Castings,	106 21	
Cement,	79 20	
Coal,	2 88	
Engine Supplies,	1 00	
Hardware,	17 91	
Hay, Oats, etc.,	115 96	
Iron Work,	2 95	
Labor,	1,209 28	
Lamps, Lanterns and Supplies,	11 28	
Paint,	5 60	
Rubber Clothing, etc.,	21 40	
Sand and Gravel,	6 00	
Shoeing Horse,	20 75	
Sundry Incidentals,	12 97	
Travelling Expenses,	68 74	
Wagons, Sleighs and Repairs,	12 63	
		$25,712 54

DETAILS No. 355.

ENDOWMENT OF COLLEGES FOR THE BENEFIT OF AGRICULTURE AND THE MECHANIC ARTS.

[Acts 1891, Chap. 423.]

Massachusetts Agricultural College,	$13,333 33	
Massachusetts Institute of Technology,	6,666 67	
		$20,000 00

DETAILS No. 356.

METROPOLITAN SEWERAGE COMMISSION, FURNITURE, ETC.

[Res. 1893, Chap. 81; Acts 1893, Chap. 415.]

Bookcase,	$38 00	
Chairs,	132 00	
Drawing Material,	29 30	
Amount carried forward,	$199 30	

STATEMENT VII. Revenue Expenses. DETAILS 357 AND 358.

METROPOLITAN SEWERAGE COMMISSION, ETC. — *Concluded.*

Amount brought forward, . . .	$199 30	
Letter Press and Stand, ...	21 00	
Locks, ...	2 00	
Reference Books, ...	69 25	
Tables, ...	100 00	
Repairing Books and Instruments belonging to Employees, which were destroyed by fire March 10, 1893: —		
Chas. H. Swan, ...	121 33	
Windon Blanchard, ...	11 35	
E. Elbert Young, ...	12 00	
Paul S. Yendell, ...	2 25	
Wm. W. Lewis, ...	8 00	
Sidney Smith, ...	29 50	
Laurence Bradford, ...	30 00	
W. J. Watkins, ...	19 50	
Wm. B. Fuller, ...	1 05	
Frank J. Nowell, ...	11 00	
F. M. Sherman, ...	16 30	
Alfred N. Wahlberg, ...	9 00	
Frank E. Winsor, ...	42 75	
		$705 58

DETAILS No. 357.

PURCHASE OF REGIMENTAL HISTORIES.

[Acts 1893; Chap. 413 and 480.]

Paid Charles E. Davis, Jr., for 500 copies of the History of the 13th Regiment of Massachusetts Volunteers, ...	$1,000 00	
Paid the Boston Book Company for 500 copies of the History of the 54th Regiment of Massachusetts Volunteers, . . .	1,000 00	$2,000 00

DETAILS No. 358.

BALLOT BOXES FOR CITIES AND TOWNS.

[Acts 1891, Chap. 393; 1894, Chap. 11.]

Paid John Q. Adams for 30 Ballot Boxes, delivered to Cities and Towns as follows:		
Lowell, 11, at $50 00	$550 00	
Barnstable, 6, at 50 00	300 00	
Amount carried forward, . . .	$850 00	

BALLOT BOXES FOR CITIES AND TOWNS — *Concluded.*

Amount brought forward, ...		$850 00	
Malden, 2, at	$50 00	100 00	
Quincy, 1, at	50 00	50 00	
Agawam, 1, at	50 00	50 00	
New Bedford, 2, at	50 00	100 00	
Rockport, 1, at	50 00	50 00	
Wakefield, 1, at	50 00	50 00	
Warren, 1, at	50 00	50 00	
Beverly, 1, at	50 00	50 00	
Extra, 3, at	50 00	150 00	
			$1,500 00

DETAILS No. 359.

SALES OF WORCESTER LUNATIC HOSPITAL LAND.

Paid to Prison and Hospital Loan Sinking Fund proceeds of Sales of Worcester Lunatic Hospital Land, . .	$3,600 00

DETAILS No. 360.

WORCESTER POLYTECHNIC INSTITUTE.

[Res. 1894, Chap. 85; Acts 1894, Chap. 197]

Paid to the Treasurer, ...	$50,000 00

DETAILS No. 361.

DECENNIAL CENSUS.

[Acts 1894, Chaps. 224 and 348.]

CHIEF.		
Horace G. Wadlin, Additional Compensation,	$1,000 00	
FIRST CLERK.		
Charles F. Pidgin, Additional Compensation,	700 00	
SECOND CLERK.		
Frank H. Drown, Additional Compensation, .	500 01	
		$2,200 01
Amount carried forward, ...	. . .	$2,200 01

STATEMENT VII. Revenue Expenses. DETAILS 361.

DECENNIAL CENSUS — *Continued.*

Amount brought forward,		$2,200 01
SPECIAL AGENTS.		
William G. Grundy, Services,	$140 25	
Albert E. Taylor, Services,	66 00	
		206 25
CLERKS.		
Annie L. Foster, Services,	$230 00	
Hannah M. Varney, Services,	199 99	
Margaret Shea, Services,	199 99	
Emma S. Brooks, Services,	191 00	
Lena B. Bate, Services,	175 20	
Minnie E Mahoney, Services,	150 00	
Martha Hopkins, Services,	135 00	
Katherine L. Schenfele, Services,	105 00	
George Morey, Services,	104 00	
Mary J. Breslin, Services,	100 00	
Annie L. Flynn, Services,	100 00	
M. Alice Brooks, Services,	90 00	
May A. Connor, Services,	49 19	
Laura Mae Bain, Services,	47 42	
Mary A. Toye, Services,	47 42	
Elizabeth A. Quirk, Services,	44 86	
Susie A. Wood, Services,	44 86	
Elizabeth E. Berry, Services,	35 00	
Ethel F. Evans, Services,	35 00	
Maurice Richmond, Services,	18 00	
Herbert Salmonde, Services,	18 00	
Elizabeth C. Church, Services,	14 09	
Katherine A. Dwyer, Services,	14 09	
Eleanor L. Hannay, Services,	14 09	
Alice M. Mansfield, Services,	14 09	
Annie E. Hancock, Services,	11 53	
Harriet E. Noyes, Services,	11 53	
		2,199 35
CONTINGENT EXPENSES.		
Blotting Paper,	$4 25	
Curtains, Poles, Rings, etc.,	62 04	
Carpenter Work,	22 10	
Counting Machines,	250 00	
Desk,	80 00	
Document Boxes,	9 00	
Electric Work and Supplies,	278 73	
Erasers,	2 33	
Hardware, etc.,	37 18	
Labor,	27 85	
Lumber,	5 29	
Paints, Oils, etc.,	60 16	
Paper Cutting Machine,	42 75	
Pens, Pencils, Holders, etc.,	5 60	
Portieres, Curtains, etc.,	72 89	
Amounts carried forward,	$960 17	$4,605 61

STATEMENT VII. Revenue Expenses. DETAILS 362 AND 363.

DECENNIAL CENSUS — *Concluded.*

Amounts brought forward,	$960 17	$4,605 61
Printing,	66 59	
Record and Account Books,	8 25	
Repairs to Furniture,	17 50	
Rubber Bands,	4 00	
Rubber Stamps,	4 75	
Stationery and Office Supplies,	6 78	
Sundry Incidentals,	10 53	
Travelling Bags,	14 00	
Typewriter,	90 25	
Wall Paper and Hanging,	7 55	
Washing Floors,	8 20	
Washing Towels,	7 67	
		1,206 24
Total,	. . .	$5,811 85

DETAILS No. 362.

QUALIFICATION OF VOTERS.

[Acts 1894, Chap. 291.]

500 copies of the Constitution on Cards,	$732 59	
500 Oak Registration Boxes (Rotary),	1,500 00	
Making Alterations in Boxes,	120 30	
Printing,	129 48	
Sundry Incidentals,	1 10	
		$2,483 47

DETAILS No. 363.

MAVERICK NATIONAL BANK.

(LOSS.)

[Res. 1894, Chap. 67; Acts 1894, Chap. 419.]

To close Treasurer's Account of loss caused by the failure of the Maverick National Bank,	. . .	$109 75

DETAILS No. 364.

IMPROVEMENT OF SUDBURY MEADOWS.

[Acts 1894, Chaps. 426 and 492.]

F. P. Stearns, Services,	$300 00	
Marshall Nevers, Services,	140 00	
T. F. Richardson, Services,	125 63	
E. K. Judkins, Services,	114 00	
D. B. Clark, Services,	37 50	
W. W. Locke, Services,	28 00	
M. C. Banji, Services,	11 25	
Frank H Masters, Services,	7 50	
Morris Knowles, Services,	7 00	
Edward Sawyer, Services,	4 00	
Board of Employees,	41 50	
Boat Hire,	15 50	
Drawing Material, etc.,	4 68	
Labor,	137 42	
Lumber,	7 84	
Photographs, Blue Prints, etc.,	4 85	
Sundry Incidentals,	13 67	
Surveying Instruments and Repairs,	4 70	
Travelling Expenses,	71 54	
		$1,076 58

DETAILS No. 365.

DAM AND LOCK IN BASIN OF CHARLES RIVER.

[Res. 1894, Chap. 85; Acts 1894, Chap. 546.]

Advertising,	$138 75	
Tracings of Boston Harbor,	55 00	
Rogers and Jones, Reporting Hearings,	724 39	
		$918 14

DETAILS No. 366.

STATUE OF THE LATE CHARLES DEVENS.

[Res. 1891, Chap. 81; Acts 1894, Chap. 546.]

Paid to Olin L. Warner on account of Contract for Statue,	. . .	$5,000 00

DETAILS No. 367.

PORTRAITS OF SPEAKERS.

[Res. 1894, Chap. 95; Acts 1894, Chap. 546.]

Framing Portraits,	$103 40	
Photographs,	260 50	
Freight and Duties,	3 75	
		$367 65

DETAILS No. 368.

PROTECTION OF AGAWAM FROM FURTHER ENCROACHMENT OF THE CONNECTICUT RIVER.

[Res. 1894, Chap. 101; Acts 1894, Chap. 546.]

E. C. Davis & Co., Engineer Services and Expenses,	$473 11	
Advertising,	3 00	
Hardware, etc.,	10 21	
Labor,	950 06	
Lumber,	14 92	
Printing,	3 50	
Stone,	465 59	
Sundry Incidentals,	4 15	
Trees, Brush, etc.,	49 65	
		$1,974 19

DETAILS No. 369.

MONUMENT TO COMMEMORATE THE SERVICES OF THE 2D AND 33D REGIMENTS OF MASSACHUSETTS VOLUNTEERS AT CHATTANOOGA, TENN.

[Res. 1894, Chap. 10; Acts 1894, Chap. 121.]

John A. Fox, Architect,	$102 50	
Bronze Tablet,	140 00	
Freight and Labor,	213 16	
Granite,	395 00	
Photograph,	5 50	
		$856 16

DETAILS No. 370.

CODIFICATION OF CERTAIN STATUTES.

[Res. 1893, Chap. 108; Acts 1893, Chap. 406.]

Charles U. Bell, Services, ...	. . .	$500 00

DETAILS No. 371.

CONTRACT FORFEITURES.

Paid to Medfield Insane Asylum Loan Sinking Fund (contract forfeited), ...	. . .	$500 00

DETAILS No. 372.

FEES FOR COMMISSIONS.

Paid to the Secretary of the Commonwealth on account of 1893 (to correct error in reports December, 1894), ...	. . .	$5 00

PART II.

RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS,

AND

STATEMENT OF THE FUNDED DEBT AND THE RESOURCES PLEDGED TO ITS PAYMENT.

RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

The transactions on account of the several funds and trust deposits show the following aggregates for the year ending Dec. 31, 1894: —

Cash on hand Jan. 1, 1894,	$7,807,687 22
Cash receipts during the year,	42,353,854 56
Total,	$50,161,541 78
Payments on these accounts,	44,178,829 55
Cash on hand Jan. 1, 1895,	$5,982,712 23

Distribution of Cash Balance.

The cash on hand, as above shown, belongs to the following funds and accounts: —

Sinking and Trust Funds.

Armory Loan Sinking Fund,	$24,870 22
Abolition of Grade Crossings Fund,	8,729 39
Bounty Loan Sinking Fund,	11,627 81
Boston, Hartford and Erie Railroad Loan Sinking Fund,	147,502 27
Metropolitan Sewerage Loan Sinking Fund,	26,869 46
Medfield Insane Asylum Loan Sinking Fund,	62,798 22
State Highway Loan Sinking Fund,	25,226 46
Prison and Hospital Loan and Sinking Fund,	935,479 84
State House Construction Loan Sinking Fund,	11,218 08
State House Loan Sinking Fund, 1901,	28,418 90
Troy & Greenfield Railroad Loan Sinking Fund,	1,226,365 94
Harbor Compensation Fund,	1,953 37
Massachusetts School Fund,	148 14
Amount carried forward,	$2,511,208 10

Amount brought forward, . . .	$2,511,208 10	
Technical Educational Fund, Commonwealth's Grant, ...	75 35	
Commonwealth's Flats Improvement Fund, ...	89,654 85	
Massachusetts Volunteers Fund, . .	1,854 03	
Metropolitan Parks Loan Sinking Fund, .	5,990 27	
Total cash, sinking and trust funds, .		$2,608,782 60
Income of Massachusetts School Fund, .	$79,410 10	
Income of Harbor Compensation Fund, .	14,025 51	
Income Technical Educational Fund, Commonwealth's Grant, ...	2,098 45	
Income of Rogers Book Fund, . . .	52 68	
		95,586 74
Cash in Incomes.		
State House Construction Loan Fund, .	$322,564 55	
Metropolitan Sewerage Loan, . . .	391,002 22	
State House Loan Fund, 1901, . . .	604,900 15	
Armory Loan Fund, ...	103,062 77	
Abolition of Grade Crossings Fund, . .	191,222 16	
Metropolitan Parks Fund, ...	657,101 97	
Metropolitan Parks Fund, series 2, . .	474,683 52	
Metropolitan Parks Trust Fund, . .	12,500 00	
Medfield Insane Asylum Fund, . . .	298,224 48	
State Highway Loan Fund, . . .	206,685 73	
Board of Registration in Dentistry Fund, .	380 69	
Board of Registration in Pharmacy Fund,	302 40	
Board of Registration in Medicine Fund, .	750 90	
		3,263,381 54
Other Accounts.		
Baring Bros. & Co., ...	$2,831 10	
Certain beneficiary associations, . .	12,130 25	
		14,961 35
Grand Total, ...		$5,982,712 23

Temporary Loans.

Under authority of chapter 2 of the Resolves of 1894, the treasurer borrowed $1,600,000.00 to meet expenditures until the receipts from the ordinary revenue could be realized. The sum was borrowed as follows: —

Of the State House Loan Fund, 1901, ...	$200,000 00
Of the Metropolitan Sewerage Loan Fund, ...	200,000 00
Of the Metropolitan Parks Loan Fund, ...	300,000 00
Of the Prison and Hospital Loan Sinking Fund, . .	200,000 00
Of the Troy and Greenfield Railroad Loan Sinking Fund,	700,000 00
. .	$1,600,000 00

These amounts were paid from the ordinary revenue during the year. There are no temporary loans to provide for.

The Public Debt.

The aggregate amount of the funded debt at the beginning and end of the year, respectively, and the balance of increase and the cause of such increase are contained in the following statements: —

Amount of debt Jan. 1, 1894,		$34,848,415 55*
Amount of debt Jan. 1, 1895,		29,079,766 65
Decrease in 1894,		$5,768,648 90
The debt was increased by the issue of scrip of the Abolition of Grade Crossings Loan to the amount of	$250,000 00	
Armory Loan,	110,000 00	
Medfield Insane Asylum Loan,	700,000 00	
Metropolitan Parks Loan,	1,100,000 00	
Metropolitan Parks Loan, Series 2,	500,000 00	
Metropolitan Sewerage Loan,	500,000 00	
State Highway Loan,	300,000 00	
State House Loan, 1901,	400,000 00	
Total,		$3,860,000 00
Decreased by payment as follows: —		
Bounty Loan Bonds,	$8,393,648 90	
Danvers Lunatic Hospital Bonds,	898,000 00	
Troy & Greenfield Railroad Bonds,	337,000 00	
		9,628,648 90
Net decrease as above,		$5,768,648 90

This statement shows the aggregate amount of State scrip now outstanding, but the actual debt of the Commonwealth is $13,040,000 less than is named, viz.: $16,039,766.55. The deductions are made on account of the Armory Loan, $1,190,000, which is to be paid from a sinking fund sustained and increased each year by the taxation of the cities in which armories are located; the Metropolitan Sewerage Loan, $5,500,000, which will be paid by a sinking fund

* This amount does not agree with the Funded Debt as published in the report of 1893, which was $34,811,415.55, but is $37,000 larger, which was the amount of Troy & Greenfield Railroad Bonds due and reported as paid, but were not paid until 1894.

created and endowed by the taxation of the several cities and towns benefited by the sewer; the Metropolitan Parks Loan, $1,100,000, which will be paid by a sinking fund created and endowed by taxation on what is known as the Metropolitan District, and the Metropolitan Parks Loan, series two, one-half of which, that is, $250,000, will be paid in the same manner. In all these cases the Commonwealth, having the credit and the facilities for borrowing at better rates than the towns and cities, provides the money for these enterprises without adding any general burden to those cities and towns not especially benefited; also the Fitchburg Railroad Securities Loan, $5,000,000 principal and interest, will be paid by the Fitchburg Railroad Company bonds, which, with the Fitchburg Railroad Company's stock, constitute the sinking fund established for their redemption.

During the present year the debt will be decreased to the amount of $4,855,537.25. This instalment consists of the following scrip: —

State Prisons Loan.		
Issued Jan. 1, 1875, due Jan. 1, 1895,		$1,299,355 50
Troy and Greenfield Railroad Loan.		
Issued Jan. 1, 1875, due Jan. 1, 1895,	$1,506,181 75	
Issued July 1, 1875, due July 1, 1895,	1,300,000 00	
		2,806,181 75
Worcester Lunatic Hospital Loan.		
Issued May 1, 1875, due May 1, 1895,		750,000 00
Total,		$4,855,537 25

The instalment will be paid from the sinking funds.

New Loans in 1894.

Abolition of Grade Crossings Loan.

During the present year additional scrip has been issued for the purpose of meeting expenses in connection with the abolition of grade crossings in this Commonwealth.

Jan. 15, 1894, bonds were issued to the amount of $100,000, bearing interest at the rate of 3½ per cent. per annum, and Nov. 28, 1894, $150,000 at the rate of 3 per

cent. per annum. These bonds are due Nov. 1, 1923. The total issue of bonds for grade crossings to date is $650,000.

The total amount expended by the Commonwealth for grade crossings up to Jan. 1, 1895, is $478,359.43.

Of this amount there will be refunded to the Commonwealth under chapter 433 of the Acts of 1892 and chapter 283 of the Acts of 1893 the sum of $70,568.94.

Armory Loan.

During the present year, under the authority of chapter 384 of the Acts of the year 1888, scrip has been issued to the amount of $110,000, bearing interest at the rate of three per cent. per annum, due in 1922, for the purpose of building an armory at Springfield. The total amount of scrip issued up to Jan. 1, 1895, for building armories is $1,190,000, and armories have been erected in Boston (two), Lawrence, Lowell, Fitchburg, Worcester, Lynn and Springfield (which is now approaching completion).

The act provides that the amount required each year to pay the interest and sinking fund requirements for the loan contracted for such armories shall be included in and made part of the sum charged to the city in which such armory is located, and shall be assessed upon it in the apportionment and assessment of its annual tax; and the Treasurer and Receiver-General shall in each year notify each such city of the assessment, which amount shall be paid by such city into the treasury of the Commonwealth at the time required for the payment of its State tax.

It may be interesting to know the cost of the several armories above named. The following is a statement of the loans issued and cost of each armory to Dec. 31, 1894: —

City.	Amount of Loan.	Cost.
Boston,	* $600,000 00	$599,965 93
Worcester,	125,000 00	124,981 99
Lowell,	105,000 00	102,810 67
Fitchburg,	60,000 00	59,967 72
Lawrence,	90,000 00	89,809 80
Lynn,	100,000 00	93,928 86
Springfield,	110,000 00	14,230 08

* Two.

The Metropolitan Sewerage Loan.

Under authority of chapter 307, Acts of 1894, this loan has been increased during the year by the issue of scrip to the amount of $500,000, — at the rate of three per cent. per annum due in 1930. The total amount of scrip issued for the Metropolitan sewer is $5,500,000. The work on this system of sewerage is about finished, and it is expected that the North Metropolitan System will be in full operation during the coming summer.

The scrip issued under the several acts is to be paid by a sinking fund increased each year by assessments upon the several cities and towns benefited by the acts.

The total expenditure up to Jan. 1, 1895, is $5,108,997.78, leaving a balance for completion of $391,002.22.

It is expected that the Commissioners will require a small sum in addition to the amounts already authorized to fully equip the system.

Medfield Insane Asylum Loan.

By authority of chapter 391, Acts of 1894, scrip was issued to the amount of $700,000 for the purpose of meeting expenses in connection with building the new asylum for the chronic insane in the town of Medfield. The rate of interest was three and one-half per cent. and the time thirty years. Under this act the revenue was reimbursed to the amount of $128,960.47. The total received from the transaction was $714,660; the premium was paid into the sinking fund established by this act. The total amount expended for all purposes out of the loan and revenue for the building of this asylum up to Dec. 31, 1894, is $438,738.30.

Metropolitan Parks Loan.

During the present year scrip has been issued to the amount of $1,000,000.00 for park purposes, as authorized by chapter 407, Acts of 1893, for a term not exceeding forty years with interest at the rate of 3½ per cent. per annum; premium, $85,350.00.

Chapter 288 of 1894 provides for the construction of roadways and boulevards by the Metropolitan Park Commis-

sion for the purpose of connecting their system of parks, and authorizes the issue of scrip to the amount of $500,000 for expenses of this system of roadways and boulevards. Scrip to the amount of $500,000 has been issued, being designated as Metropolitan Parks Loan, series 2, bearing interest at the rate of 3½ per cent. per annum for the term of forty years; the premium received from such sale amounts to $45,000; one-half the expense of building, care and maintenance is to be borne by the cities and towns in the Metropolitan Parks District and the other half by the Commonwealth, to be assessed and collected in the same manner as provided for in chapter 407 of the Acts of the year 1893.

Chapter 483, Acts of 1894, authorizes the Metropolitan Park Commission "to the full extent of the Commonwealth's power of eminent domain, to take and acquire in the name and for the benefit of the Commonwealth" . . . "all the right, title and interest of the public or any corporation or individual in, to or concerning, any of the land, flats or beach in the town of Revere lying along, upon or near, and including so much of the present location and railroad of the Boston, Revere Beach and Lynn Railroad Company as said board may deem best, and to hold, maintain and care for the same as a park or public open space for exercise and recreation," . . . "*provided, however*, that said board shall not interfere with the operation of said railroad during a period of twelve months from the time of taking or acquiring any portion thereof." This act is practically an amendment of chapter 407 of the Acts of 1893 and increases the issue of scrip provided by said chapter 407 of 1893, section 9, to $1,500,000. Nothing has been done so far to carry out the provisions of this act so far as is known to me, though scrip to the amount of $100,000 has been issued and sold, premium $9,375.00.

Chapter 509 of 1894 provides that the Metropolitan Park Commission, for the purpose of acquiring and making available, under chapter 407 of the Acts of the year 1893, open spaces for exercise and recreation along or near the Charles River, from the Essex Street bridge, so called, at Cottage Farms, towards the source of the river, may expend the sum

of $300,000 in addition to any and all sums hitherto authorized to be expended by them by said act and by all acts in addition thereto or in amendment thereof; and to meet the expenses incurred hereunder, the Treasurer and Receiver-General shall issue a corresponding amount of scrip or certificates of indebtedness as an addition to the Metropolitan Parks Loan, and establish a sinking fund to provide for the same; said scrip or certificates of indebtedness to be issued and said sinking fund to be established, assessed and collected in accordance with the provisions of sections 9, 10, 11 and 12 of chapter 407 of the Acts of the year 1893, as far as applicable hereto.

Very little has been expended under this act, and so far no scrip has been issued.

The expenses of the Metropolitan Park Commission up to date have been as follows: —

1892, ...	$3,501 85
1893, ...	9,594 46
1894, ...	490,038 81
	$503,135 12

The issue of bonds under the various laws for park purposes, under the direction of the Metropolitan Park Commission and the establishment of a sinking fund for the retirement of these bonds, have led to some difference of opinion among State officials as to whether a different sinking fund should be established under the several acts. I would recommend that the sinking fund now established, known as the Metropolitan Parks Loan Sinking Fund, be maintained for the purpose of paying at maturity all the loans issued and authorized for the purposes of parks and boulevards.

Metropolitan Parks Trust Fund.

Acts of 1893, chapter 407, sections 4 and 5, authorizes the Metropolitan Park Commission to receive in the name of the Commonwealth gifts of lands or money for park purposes, and the Treasurer and Receiver-General is authorized and empowered to receive and hold in trust any gift or bequest of money to be used and expended under the direction of the said Commissioners for park purposes.

Under the sections of the above act the Treasurer and Receiver-General received Aug. 3, 1894, from —

Edwin F. Atkins the sum of	$10,000 00
Mary E. Atkins the sum of	2,500 00
	$12,500 00

which sums are now in the treasury of the Commonwealth, and constitute the above-named trust fund.

State Highway Loan.

Acts of 1893, chapter 476, provided for the appointment of three competent persons to serve as the Massachusetts Highway Commission. During the year 1893 the work of said commission was preliminary, consisting of public hearings, investigations, etc. Acts of 1894, chapter 497, directed the said Commission to lay out State highways, and a loan of $300,000 was authorized. The Treasurer and Receiver-General issued scrip to that amount July 19 and 30 for thirty years, with interest at the rate of three and one-half per cent. per annum.

The act provides that one-quarter of any money expended under its provisions in any county for a highway shall be repaid by said county, with interest on said quarter at the rate of three per cent. per annum, in such reasonable sums and at such times within six years thereafter as said Commission, with the approval of the State Auditor, shall determine, taking into consideration the financial condition of the county.

The Commissioners have contracted for the construction of thirty-seven pieces of road, with an average length of one mile each, in different sections of the Commonwealth, of which only five are completed. They think the further sum of $500,000 should be placed at their disposal the coming year, and say that they could use to advantage $1,000,000.

Their expenditures to date are —

1893, ...	$7,660 18
1894, ...	98,722 94
	$106,383 12

State House Loan, 1901.

This loan has been increased the present year by the issue of scrip to the amount of $400,000 at the rate of three and one-half per cent. per annum.

This was made necessary in order to carry out the provisions of chapter 532 of the Acts of 1894, which provides for taking by purchase or otherwise, within three months after the passage of this act, the whole tract of land in the city of Boston bounded east by Bowdoin Street, south by Beacon Street, west by Mount Vernon Street, and north by land owned by the Commonwealth.

The total scrip issued under authority of chapters 404 and 438 of Acts of 1892, chapters 129 and 325 of 1893, and chapter 532 of 1894, amounts to $1,835,000 ($935,000 at three per cent., and $900,000 at three and one-half per cent.). There has been received in addition from income on investments, rents of houses and sale of old material, and from an appropriation authorized by chapter 409 of the Acts of the year 1890, making available up to Jan. 1, 1895, for the purposes authorized by these various acts, the sum of $1,848,125.81, of which there has been expended the sum of $1,243,225.66, leaving a balance now available of $604,900.15.

State House Construction Loan.

This loan was issued in 1889 and 1890, and was for $2,500,000 for the purpose of building the State House Extension, so called. The amount expended up to Jan. 1, 1895, is $2,173,480.66, leaving a balance of $326,519.34 available.

Total cost of land and buildings taken, ...	$1,243,225 66
Total cost of building, ...	2,173,480 66
Grand total to Jan. 1, 1895, ...	$3,416,706 32

The State House Loan Sinking Fund, 1901, which was established to provide for the payment of bonds at maturity issued for the purchase of land and buildings on which the State House Extension, so called, stands, as well as to provide for open spaces, and for furnishing the new building, and the State House Construction Loan Sinking Fund,

which was established to provide for the payment of bonds at maturity issued for the construction of the State House Extension, being so near alike in name, and issued practically for the same purpose, I would respectfully suggest such legislation as will authorize the consolidation of the two sinking funds, and the establishment of a new sinking fund to be known as the "State House Loans Sinking Fund," which fund shall be for the purposes expressed in existing laws which appertain to the two sinking funds.

Maturity of the Debt.

The debt not yet due, with the dates of maturity, is shown in the following statement: —

1895,	$4,855,537 25
1896,	800,000 00
1897,	520,000 00
1900,	3,618,729 40
1901,	1,835,000 00
1909,	2,500,000 00
1913,	5,000,000 00
1918,	830,000 00
1920,	355,000 00
1921,	95,000 00
1930,	5,500,000 00
1922,	100,000 00
1923,	1,460,000 00
1934,	1,600,000 00
Total,	$29,069,266 65

Sinking Funds.

The transactions on account of the several sinking funds show the following aggregates during the year: —

Amount of sinking funds Jan. 1, 1894,	$21,874,202 19
Increase during the year,	4,740,979 92
	$26,615,182 11
Decrease by payment of the funded debt,	9,628,648 90
Total sinking funds Jan. 1, 1895,	$16,986,533 21

The increase came from the following sources: —

Revenue State H. L. S. Fund,	$92,038 65
" State H. L. S. Fund, 1901,	45,000 00
" Prison and Hospital Loan Sinking Fund,	60,000 00

Medfield Insane Asylum Loan Sinking Fund,	$14,660 00
Abolition Grade Crossing Loan Sinking Fund,	10,695 00
Metropolitan Parks Loan Sinking Fund,	3,350 00
State Highway Loan Sinking Fund,	10,000 00
Premium on State Highway Loan Fund,	22,500 00
" F. Securities Loan Fund,	158,850 00
" Abolition Grade Crossings Fund,	5,500 00
" State House Loan, 1901,	12,560 00
" Medfield Insane Asylum Loan,	57,316 00
Assessment from Cities for Armories,	23,350 07
Assessment from Cities and Towns for the Metropolitan System of Sewage Disposal,	15,630 58
Licenses issued by Harbor and Land Commissioners,	6,238 90
Sale of Worcester Lunatic Hospital Lands,	3,600 00
Fitchburg Railroad Securities Loan,	3,500,000 00
Income from Investments,	699,690 72
Increase during the year as above stated,	$4,740,979 92

The following table exhibits, in convenient form for ready reference, the total public debt, the maturity of the last instalment of each loan, and the amount of the sinking funds which secure the payment thereof.

	Amount of Loan.	Maturity of Last Instalment.	Sinking Funds.
State Highway Loan,	$300,000 00	1920	$35,226 46
Armory Loan,	1,190,000 00	1922	222,320 22
Boston, Hartford & Erie Railroad Loan,	3,618,729 40	1900	3,824,390 17
Bounty Loan,	8,500 00	1894	11,627 81
Fitchburg Railroad Securities Loan,	5,000,000 00	1913	5,000,000 00
State Prison Loan,	1,299,355 50	1895	
Danvers Lunatic Hospital Loan,	2,000 00	1894	
	600,000 00	1897	3,079,187 29
Worcester Lunatic Hospital Loan,	1,100,000 00	1896	
State House Loan, 1901,	1,835,000 00	1901	364,768 90
State House Construction Loan,	2,500,000 00	1909	698,968 08
Abolition of Grade Crossings Loan,	650,000 00	1923	24,179 39
Medfield Insane Asylum Loan,	700,000 00	1923	75,798 22
Metropolitan Parks Loan,	1,100,000 00	1934	8,990 27
Metropolitan Parks Loan, series two,	500,000 00		
Metropolitan Sewerage Loan,	5,500,000 00	1930	93,119 46
Troy & Greenfield Railroad Loan,	3,176,181 75	1897	3,547,956 94
	$29,079,766 65	–	$16,986,533 21

RECAPITULATION.

Total Funded Debt, including $8,500.00 Bounty Loan Bonds and $2,000.00 Danvers Lunatic Hospital Loan Bonds, due in 1894, and still unpaid, ...	$29,079,766 65
Less Armory, Fitchburg Railroad Securities and Metropolitan Sewerage Loans, ...	13,040,000 00
	$16,039,766 65
Amount of Sinking Funds for Redemption of the above, exclusive of the Armory, Fitchburg Railroad Securities and Metropolitan Sewerage Loan Sinking Funds, .	11,662,103 46
Net debt, ...	$4,377,663 19

BOUNTY LOAN.

The scrip issued in 1864 for the payment of Bounties to Massachusetts volunteers amounting to $8,402,148.90 matured May 1, 1894. The loan was paid as rapidly as the bonds were presented, the sum of $8,393,648.90 having been paid during the year, leaving only $8,500 unpaid. These bonds will be redeemed on presentation of the same at the office of the Treasurer and Receiver-General. By the payment of this loan the last issue of bonds for war purposes disappears.

PRISONS AND HOSPITALS LOAN.

In 1874 and 1875 bonds were issued for the purpose of the construction of a new State prison, a reformatory prison for women, a new lunatic hospital at Danvers and a new lunatic hospital at Worcester. The total issue of bonds was, for the two prisons, $1,299,355.50, Danvers Lunatic Hospital, $1,500,000.00, Worcester Lunatic Hospital, $1,100,000.00, — $3,899,355.50, with interest at the rate of five per cent. per annum.

What is now known as the Prison and Hospital Loan Sinking Fund was established by chapter 391 of 1874 for the purpose of providing funds for the redemption of these bonds at maturity.

The following bonds issued for the construction of the Danvers Lunatic Hospital became due, as follows: —

January 1, 1894, ...	$650,000 00
July 1, 1894, ...	250,000 00
	$900,000 00

Bonds to the amount of $898,000 were presented at the treasury and paid. The outstanding bonds, amounting to $2,000, will be paid on presentation. These bonds were paid from the sinking fund referred to above.

The following bonds will become due in 1895, and be paid from the Prison and Hospital Loan Sinking Fund upon presentation at the treasury: —

State Prisons Loan issued for the construction of the two prisons, due Jan. 1, 1895,	$1,299,355 50
Loan issued for building the Worcester Lunatic Hospital, due May 1, 1895,	750,000 00
Total,	$2,049,355 50

This reduces the indebtedness on account of these enterprises after May 1, 1895, to the sum of $950,000, which will become due in 1896 and 1897. The sinking fund will be ample for the payment of these bonds.

Troy & Greenfield Railroad Loan.

This loan, issued as early as Oct. 1, 1858, and added to from time to time up to Sept. 1, 1877, until the total issue was $14,198,028.20, being a five per cent. loan, was used for the construction of the famous Hoosac Tunnel and the purchase of short lines of railroad to connect the same with other railroad corporations. This loan has been gradually paid off. During the year 1894 the sum of $337,000 of bonds having been redeemed, of this loan there will become due in the year 1895 bonds as follows: —

January 1, 1895,	$1,506,181 75
July 1, 1895,	1,300,000 00
	$2,806,181 75

These bonds will be paid from the sinking fund, which is ample for this purpose, so that, after July 1, 1895, the total amount of the bonds outstanding on account of this enterprise will be $370,000, due Sept. 1, 1897.

Massachusetts Volunteers Fund.

In accordance with the suggestion of the Auditor, the sum of money in the Bounty Loan Sinking Fund, which was transferred to said sinking fund in 1882, being a sum to the credit of Massachusetts Volunteers, returned allotments and allotment rolls, was, by authority of chapter 67, Acts of 1894, set apart by the Treasurer and Receiver-General as the Massachusetts Volunteers Fund. The amount transferred was $42,304.07, and is invested in the same manner as other trust funds held for the payment of such claims as may be presented for bounties due Massachusetts volunteers.

Chapter 259, Acts of 1891, provides that "whenever the accumulations of any of the sinking funds of the Commonwealth are sufficient to extinguish at maturity the indebtedness which such fund was established to pay, the subsequent accumulations of such fund may be added by the Treasurer and Receiver-General to any of the sinking funds which are not sufficient to meet the indebtedness for which they were established." By authority of this act the Treasurer and Receiver-General has made the following transfers: —

From Bounty Loan Sinking Fund to Prison and Hospital Loan Sinking Fund, ...	$426,875 69
From Fitchburg Railroad Securities Loan Sinking Fund:	
To State House Loan Sinking Fund, 1901, . . .	108,000 00
To Prison and Hospital Loan Sinking Fund, . .	46,236 61
From Troy & Greenfield Railroad Loan Sinking Fund to Prison and Hospital Loan Sinking Fund, . .	200,000 00

Other Resources.

Other resources pledged for the payment of the public debt are as follows, viz.: —

Stock of the Fitchburg R.R. Company, ...	$5,000,000 00
Land in Boston Harbor (estimated), ...	2,000,000 00
	$7,000,000 00

The two amounts appear as a part of the resources in statements 10 and 11.

A list of the property belonging to the Commonwealth which is used for its various departments, — Boards, Com-

missions, Prisons, Hospitals, Schools, etc., etc., and yields no income, — will be found at the end of this report.

Trust Funds.

The statute prescribing the manner and form of the auditor's report requires a statement of the funds held in trust by the Commonwealth. These funds amount in the aggregate to $7,756,567.28, and are given in detail in Statement IX.

The funds are as follows: —

Rogers Book Fund,	$1,000 00
Todd Normal School Fund,	12,100 00
Commonwealth's Flats Improvement Fund,	89,654 85
Technical Educational Fund, Commonwealth's Grant,	141,575 35
Technical Educational Fund, United States Grant,	219,000 00
Harbor Compensation Fund,	217,453 37
Massachusetts School Fund,	3,770,548 14
Abolition of Grade Crossings Loan Fund,	191,222 16
Armory Loan Fund,	103,062 77
Board of Registration in Dentistry Fund,	380 69
Board of Registration in Medicine Fund,	750 90
Board of Registration in Pharmacy Fund,	302 40
State Highway Loan Fund,	206,685 73
State House Loan Fund, 1901,	604,900 15
State House Construction Loan Fund,	322,564 55
Massachusetts Volunteers Fund,	41,854 03
Medfield Insane Asylum Loan Fund,	298,224 48
Metropolitan Sewerage Loan Fund,	391,002 22
Metropolitan Parks Loan Fund,	657,101 97
Metropolitan Parks Loan Fund, Series 2,	474,683 52
Metropolitan Parks Trust Fund,	12,500 00
Total trust funds,	$7,756,567 28
Add market value above par,	300,000 00
Total,	$8,056,567 28

The following table exhibits in convenient form the amount of cash and the investments belonging to each of the sinking and trust funds. The same information will be found differently arranged in Statements Nos. XI. and XIV.

TITLE OF FUND.	Cash.	State Securities.	County, City and Town Securities.	Railroad Bonds.	Total Fund.
Sinking Funds.					
Abolition Grade Crossings Loan Sinking Fund,	$8,729 39	-	$15,450 00	-	$24,179 39
Armory Loan Sinking Fund,	24,870 22	-	197,450 00	-	222,320 22
Boston, Hartford and Erie Railroad Loan Sinking Fund,	147,502 27	$937,287 90	2,739,600 00	-	3,824,390 17
Bounty Loan Sinking Fund,	11,627 81	-	-	-	11,627 81
Fitchburg Securities Railroad Loan Sinking Fund,	-	-	-	$5,000,000 00	5,000,000 00
Medfield Insane Asylum Loan Sinking Fund,	62,798 22	-	13,000 00	-	75,798 22
Metropolitan Parks Loan Sinking Fund,	5,990 27	-	3,000 00	-	8,990 27
Metropolitan Sewerage Loan Sinking Fund,	26,869 46	-	66,250 00	-	93,119 46
Prison and Hospital Loan Sinking Fund,	935,479 84	901,980 00	1,241,727 45	-	3,079,187 29
State Highway Loan Sinking Fund,	25,226 46	-	10,000 00	-	35,226 46
State House Loan Sinking Fund, 1901,	28,418 90	-	336,350 00	-	364,768 90
State House Construction Loan Sinking Fund,	11,218 08	-	687,750 00	-	698,968 08
Troy and Greenfield Railroad Loan Sinking Fund,	1,226,365 94	1,127,111 00	354,480 00	840,000 00	3,547,956 94
Totals,	$2,515,096 86	$2,966,378 90	$5,665,057 45	$5,840,000 00	$16,986,533 21
Trust Funds.					
Harbor Compensation Fund,	$1,953 37	-	$215,500 00	-	$217,453 37
Massachusetts School Fund,	148 14	-	2,135,400 00	$1,635,000 00	3,770,548 14
Massachusetts Volunteers Fund,	1,854 03	-	40,000 00	-	41,854 03
Rogers Book Fund,	-	-	1,000 00	-	1,000 00
Technical Educational Fund, Commonwealth Grant,	75 35	-	141,500 00	-	141,575 35
Technical Educational Fund, United States Grant,	-	-	-	219,000 00	219,000 00
Board of Registration in Dentistry Fund,	380 69	-	-	-	380 69
Board of Registration in Medicine Fund,	750 90	-	-	-	750 90
Board of Registration in Pharmacy Fund,	302 40	-	-	-	302 40
Todd Normal School Fund,	-	-	12,100 00	-	12,100 00
Abolition Grade Crossings Loan Fund,	191,222 16	-	-	-	191,222 16
Armory Loan Fund,	103,062 77	-	-	-	103,062 77
Commonwealth's Flats Improvement Fund,	89,654 85	-	-	-	89,654 85

TITLE OF FUND.	Cash.	State Securities.	County, City and Town Securities.	Railroad Bonds.	Total Fund.
TRUST FUNDS — *Concluded.*					
Medfield Insane Asylum Loan Fund,	$298,224 48	–	–	–	$298,224 48
Metropolitan Parks Loan Fund,	657,101 97	–	–	–	657,101 97
Metropolitan Parks Loan Fund, series two,	474,683 52	–	–	–	474,683 52
Metropolitan Parks Trust Fund,	12,500 00	–	–	–	12,500 00
Metropolitan Sewerage Loan Fund,	391,002 22	–	–	–	391,002 22
State Highway Loan Fund,	206,685 73	–	–	–	206,685 73
State House Loan Fund, 1901,	604,900 15	–	–	–	604,900 15
State House Construction Loan Fund,	322,564 55	–	–	–	322,564 55
Totals,	$3,357,067 28	–	$2,545,500 00	$1,854,000 00	$7,756,567 28

RECAPITULATION.

Sinking Funds,	$2,515,096 86	$2,966,378 90	$5,665,057 45	$5,840,000 00	$16,986,533 21
Trust Funds,	3,357,067 28	–	2,545,500 00	1,854,000 00	7,756,567 28
Totals,	$5,872,164 14	$2,966,378 90	$8,210,557 45	$7,694,000 00	$24,743,100 49

Other Funds.

There are certain funds in the hands of the trustees of the institutions for whose benefit the funds were established.

The amount of these funds, respectively, is taken from the report of the treasurer thereof, and shows their condition at the close of the financial year, Sept. 30, 1894.

The funds are as follows: —

Lyman Fund and Industrial School Funds,	$61,373 30
Mary Lamb Fund,	2,019 98
Fay Fund,	1,020 00
Total,	$64,413 28

Aggregates.

Sinking Funds Dec. 31, 1894,	$16,986,533 21
Trust Funds Dec. 31, 1894,	7,756,567 28
Other Funds,	64,413 28
Total funds,	$24,807,513 77
Add market value above par,	900,000 00
Land, etc., pledged for the payment of the debt,	7,000,000 00
Grand total,	$32,707,513 77

Trust Deposits.

The aggregate amount of the trust deposits belonging to the Cape Cod Ship Canal Company, and certain beneficiary associations, is $3,092,443.18.

Full information in regard to the deposits of these corporations will be found in Statement No. XV.

The statistical tables showing the transactions on account of funds, and the debt of the Commonwealth, are arranged under the following Statements: —

No. VIII. Receipts and payments on account of funds.
IX. Investments of the funds, etc., including details of the transactions thereof in 1894.
X. Resources and liabilities.
XI. Resources in detail.
XII. Debts and liabilities in detail.
XIII. Funds, the income of which is specifically appropriated.
XIV. Trust funds, etc., in detail.
XV. Trust deposits in detail.

Respectfully submitted,

JOHN W. KIMBALL,
Auditor.

Statement VIII.—Receipts and Payments

Receipts on Account of Funds.

Detail			
	Cash on hand Jan. 1, 1894,		$7,807,687 22
375	Abolition of Grade Crossings Loan Sinking Fund,	$24,179 39	
376	Armory Loan Sinking Fund,	55,901 39	
377	Boston, Hartford & Erie R R. Loan Sinking Fund,	771,424 17	
378	Bounty Loan Sinking Fund,	8,039,138 98	
379	Fitchburg R.R Securities Loan Sinking Fund,	9,020,040 38	
380	Medfield Insane Asylum Loan Sinking Fund,	77,304 21	
381	Metropolitan Parks Loan Sinking Fund,	8,990 27	
382	Metropolitan Sewerage Loan Sinking Fund,	34,425 26	
383	Prison and Hospital Loan Sinking Fund,	1,946,580 69	
384	State Highway Loan Sinking Fund,	35,260 46	
385	State House Loan Sinking Fund, 1901,	211,906 97	
386	State House Construction Loan Sinking Fund,	208,407 48	
387	Troy & Greenfield R.R. Loan Sinking Fund,	9,332,098 15	
388	Harbor Compensation Fund,	3,539 74	
388	Income Harbor Compensation Fund,	8,615 91	
389	Massachusetts School Fund,	1,914,560 00	
389	Income Massachusetts School Fund,	167,210 54	
390	Income Rogers Book Fund,	35 00	
391	Income Technical Educational Fund, Commonwealth Grant,	5,660 70	
392	Income Technical Educational Fund, United States Grant,	10,950 00	
393	Income Todd Normal School Fund,	239 77	
394	Abolition of Grade Crossings Loan Fund,	269,581 59	
394	Income Abolition of Grade Crossings Loan Fund,	4,286 12	
394	Premium on Abolition Grade Crossings Loan Fund,	5,500 00	
395	Armory Loan Fund,	110,000 00	
396	Baring Brothers & Co. Fund,	2,580,378 83	
397	Board of Registration in Dentistry Fund,	963 92	
398	Board of Registration in Medicine Fund,	3,000 00	
399	Board of Registration in Pharmacy Fund,	1,097 94	
400	Commonwealth Flats Improvement Fund,	48,323 36	
401	Fitchburg R.R. Securities Loan Fund,	2,000,000 00	
401	Premium on Fitchburg R.R. Securities Loan Fund,	63,540 00	
402	Massachusetts Volunteers Fund,	42,304 07	
402	Income Massachusetts Volunteers Fund,	1,226 66	
403	Medfield Insane Asylum Loan Fund,	700,000 00	
403	Premium on Medfield Insane Asylum Loan Fund,	57,316 00	
404	Metropolitan Parks Loan Fund,	1,500,000 00	
404	Metropolitan Parks Loan Fund, Series two,	500,000 00	
404	Premium on Metropolitan Parks Loan,	94,725 00	
404	Premium on Metropolitan Parks Loan Fund, Series Two,	45,000 00	
405	Metropolitan Parks Trust Fund,	12,500 00	
406	Metropolitan Sewerage Loan Fund,	730,000 00	
406	Income Metropolitan Sewerage Loan Fund,	15,001 34	
407	State Highway Loan Fund,	300,000 00	
407	Premium on State Highway Loan Fund,	22,500 00	
408	State House Loan Fund, 1901,	700,200 00	
408	Premium on State House Loan Fund, 1901,	12,560 00	
409	State House Construction Loan Fund,	50,000 00	
410	American Building Loan and Investment Society of Chicago Trust Deposit,	54,842 76	
411	American Friendly Society Trust Deposit,	2,100 00	
412	Income Atlantic and Pacific Mutual Accident Insurance Company Trust Deposit,	4 00	
413	Income Atlas Assurance Company, London, Trust Deposit,	8,000 00	
414	Income Atlas Accident Assurance Company Trust Deposit,	200 00	
415	Bay State Beneficiary Association Trust Deposit,	12,000 00	
415	Income Bay State Beneficiary Association Trust Deposit,	3,535 00	
416	Income Berkshire Life Insurance Company Trust Deposit,	1,000 00	
417	Income Berkshire Health and Accident Association Trust Deposit,	35 00	
418	Income Boston Mutual Life Association Trust Deposit,	275 00	
419	British and Foreign Marine Insurance Company Trust Deposit,	2,000 00	
419	Income British and Foreign Marine Insurance Company Trust Deposit,	14,202 88	
	Amount carried forward,		$7,807,687 22

on Account of Funds for 1894.

Payments on Account of Funds.

Detail			
375	Abolition of Grade Crossings Loan Sinking Fund,		$15,450 00
376	Armory Loan Sinking Fund,		32,250 00
377	Boston, Hartford & Erie Railroad Loan Sinking Fund,		914,604 98
378	Bounty Loan Sinking Fund,		10,337,624 66
379	Fitchburg Railroad Securities Loan Sinking Fund,		9,020,040 38
380	Medfield Insane Asylum Loan Sinking Fund,		14,595 99
381	Metropolitan Parks Loan Sinking Fund,		3,000 00
382	Metropolitan Sewerage Loan Sinking Fund,		30,122 86
383	Prison and Hospital Loan Sinking Fund,		1,766,846 58
384	State Highway Loan Sinking Fund,		10,034 00
385	State House Loan Sinking Fund, 1901,		184,450 00
386	State House Construction Loan Sinking Fund,		230,750 00
387	Troy and Greenfield Railroad Loan Sinking Fund,		8,144,139 83
388	Harbor Compensation Fund,		3,729 50
388	Income Harbor Compensation Fund,		22,548 23
389	Massachusetts School Fund,		1,927,150 00
389	Income Massachusetts School Fund: —		
	Secretary Board of Education,	$2,908 34	
	Support of Normal Schools,	74,070 23	
	Teachers' Institutes,	1,936 46	
	Massachusetts Teachers' Association,	270 06	
	County Teachers' Association,	225 00	
	Cities and Towns,	77,778 43	
	Interest on Purchases,	8,390 35	
			165,578 87
390	Rogers Book Fund,		1,000 00
390	Income Rogers Book Fund,		12 54
391	Technical Educational Fund, Commonwealth Grant,		2,500 00
391	Income Technical Educational Fund, Commonwealth Grant,		4,313 59
392	Income Technical Educational Fund, United States Grant,		10,950 00
393	Todd Normal School Fund,		12,100 00
393	Income Todd Normal School Fund,		260 47
394	Abolition of Grade Crossings Loan Fund,		295,161 17
394	Income Abolition of Grade Crossings Loan Fund,		8,277 77
394	Income Premium on Abolition Grade Crossings Loan Fund,		5,500 00
395	Armory Loan Fund,		58,384 44
396	Baring Bros. & Co. Fund,		2,700,535 68
397	Board of Registration in Dentistry Fund,		583 23
398	Board of Registration in Medicine Fund,		2,249 10
399	Board of Registration in Pharmacy Fund,		795 54
400	Commonwealth Flats Improvement Fund,		31,353 71
401	Fitchburg Railroad Securities Loan Fund,		3,500,000 00
401	Premium on Fitchburg R.R. Securities Loan Fund,		158,850 00
402	Massachusetts Volunteers Fund,		40,450 04
402	Income Massachusetts Volunteers Fund,		1,226 66
403	Medfield Insane Asylum Loan Fund,		401,775 52
403	Premium on Medfield Insane Asylum Loan Fund,		57,316 00
404	Metropolitan Parks Loan Fund, Series Two,		25,316 48
404	Metropolitan Parks Loan Fund,		842,898 03
404	Premium on Metropolitan Parks Loan, Series Two,		45,000 00
404	Premium on Metropolitan Parks Loan,		94,725 00
406	Metropolitan Sewerage Loan Fund,		1,294,470 86
406	Income Metropolitan Sewerage Loan Fund,		55,981 46
407	State Highway Loan Fund,		93,314 27
407	Premium on State Highway Loan Fund,		22,500 00
408	State House Loan Fund, 1901,		534,796 80
408	Premium on State House Loan Fund, 1901,		12,560 00
409	State House Construction Loan Fund,		432,004 79
410	American Building Loan and Investment Society of Chicago Trust Deposit,		54,842 76
411	American Friendly Society Trust Deposit,		2,100 00
413	Income Atlas Assurance Company, London, Trust Deposit,		8,000 00
415	Bay State Beneficiary Association Trust Deposit,		8,000 00
415	Income Bay State Beneficiary Association Trust Deposit,		7,245 00
416	Income Berkshire Life Insurance Company Trust Deposit,		1,000 00
419	British and Foreign Marine Insurance Company Trust Deposit,		2,000 00

Statement VIII. — Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS — *Concluded.*

Detail			
	Amount brought forward,		$7,807,687 22
420	Income Economic Accident Insurance Company Trust Deposit,	$36 00	
421	Employers' Liability Assurance Corporation, Limited, of London, England, Trust Deposit,	100,000 00	
421	Income Employers' Liability Assurance Corporation, Limited, of London, England, Trust Deposit,	6,255 00	
422	Income Equitable Accident Insurance Association Trust Deposit,	150 00	
423	Income Father Mathew Fraternal Accident Association Trust Deposit,	40 00	
424	Income John Hancock Life Insurance Company Trust Deposit,	5,000 00	
426	Income London Assurance Corporation Trust Deposit,	3,500 00	
427	Massachusetts Benefit Association Trust Deposit,	39,500 00	
427	Income Massachusetts Benefit Association Trust Deposit,	8,526 50	
428	Massachusetts Mutual Accident Association,	3,500 00	
428	Income Massachusetts Mutual Accident Association Trust Deposit,	175 00	
429	Income Massachusetts Mutual Life Insurance Company Trust Deposit,	3,000 00	
430	Income Mercantile Mutual Accident Association Trust Deposit,	230 00	
431	Minnesota Savings Fund and Investment Company Trust Deposit,	102,736 50	
432	Income National Assurance Company, Ireland, Trust Deposit,	8,000 00	
433	Income New England Benefit Association Trust Deposit,	25 00	
434	New England Mutual Accident Association Trust Deposit,	7,000 00	
434	Income New England Mutual Accident Association Trust Deposit,	725 00	
435	Income New England Commercial Travellers' Association Trust Deposit,	635 00	
436	Income New England Mutual Life Insurance Company Trust Deposit,	4,000 00	
437	Order of the Ægis Trust Deposit,	52,900 00	
438	Order of Franklin Trust Deposit,	6,000 00	
438	Income Order of Franklin Trust Deposit,	40 00	
440	People's Favorite Order Trust Deposit,	11,050 00	
440	Income People's Favorite Order Trust Deposit,	215 25	
441	Pioneer Life and Casualty Company Trust Company,	300 00	
441	Income Pioneer Life and Casualty Company Trust Deposit,	12 00	
442	Income Reliance Marine Insurance Company Trust Deposit,	875 00	
443	Income Royal Exchange Assurance Company, London, England, Trust Deposit,	8,000 00	
444	Security Savings and Loan Association Trust Deposit,	1,043 11	
445	Income Supreme Council American Legion of Honor Trust Deposit,	14,825 00	
446	Supreme Lodge American Protective League Trust Deposit,	30,000 00	
446	Income Supreme Lodge American Protective League Trust Deposit,	800 00	
447	Income State Mutual Life Assurance Company Trust Deposit,	6,000 00	
448	Income Thames and Mersey Marine Insurance Company Trust Deposit,	4,000 00	
449	Union Marine Insurance Company Trust Deposit,	14,000 00	
449	Income Union Marine Insurance Company Trust Deposit,	5,927 68	
450	United Order of Equity Trust Deposit,	30,000 00	
450	Income United Order of Equity Trust Deposit,	803 50	
451	United Order of the Golden Lion Trust Deposit,	26,000 00	
451	Income United Order of the Golden Lion Trust Deposit,	2,020 00	
452	Income World Accident Insurance Company Trust Deposit,	60 00	
452	Income Order of the World Trust Deposit,	1,210 00	
			42,553,854 56
	Total,		$50,161,541 78

on Account of Funds for 1894 — *Concluded.*

PAYMENTS ON ACCOUNT OF FUNDS — *Concluded.*

Detail			
419	Income British and Foreign Marine Insurance Company Trust Deposit,	$14,202 88	
421	Employers Liability Assurance Corporation, Limited, of London, England, Trust Deposit,	100,000 00	
421	Income Employers Liability Assurance Corporation, Limited, of London, England, Trust Deposit,	6,255 00	
424	Income John Hancock Life Insurance Company Trust Deposit,	5,000 00	
425	Income Knights and Ladies of Columbia Trust Deposit,	20 00	
426	Income London Assurance Corporation Trust Deposit,	3,500 00	
427	Massachusetts Benefit Association Trust Deposit,	39,500 00	
427	Income Massachusetts Benefit Association Trust Deposit,	7,500 00	
428	Massachusetts Mutual Accident Association,	3,500 00	
428	Income Massachusetts Mutual Accident Association,	175 00	
429	Income Massachusetts Mutual Life Insurance Company Trust Deposit,	3,000 00	
431	Minnesota Savings Fund and Investment Company Trust Deposit,	102,736 59	
432	Income National Assurance Company, Ireland, Trust Deposit,	8,000 00	
434	New England Mutual Accident Association Trust Deposit,	7,000 00	
434	Income New England Mutual Accident Association Trust Deposit,	725 00	
436	Income New England Mutual Life Insurance Company Trust Deposit,	4,000 00	
437	Order of the Ægis Trust Deposit,	53,000 00	
437	Income Order of the Ægis Trust Deposit,	173 00	
438	Order of Franklin Trust Deposit,	6,000 00	
438	Income Order of Franklin Trust Deposit,	80 00	
439	Order of the World Trust Deposit,	1,000 00	
439	Income Order of the World Trust Deposit,	1,285 00	
440	Peoples Favorite Order Trust Deposit,	11,150 00	
440	Income Peoples Favorite Order Trust Deposit,	925 00	
441	Pioneer Life and Casualty Insurance Company Trust Deposit,	300 00	
441	Income Pioneer Life and Casualty Insurance Company Trust Deposit,	60 00	
442	Income Reliance Marine Insurance Company Trust Deposit,	875 00	
443	Income Royal Exchange Assurance Company, London, England, Trust Deposit,	8,000 00	
444	Security Savings and Loan Association Trust Deposit,	1,043 11	
445	Income Supreme Council American Legion of Honor Trust Deposit,	15,705 00	
446	Supreme Lodge American Protective League Trust Deposit,	30,000 00	
446	Income Supreme Lodge American Protective League Trust Deposit,	1,070 00	
447	Income State Mutual Life Insurance Co. Trust Deposit,	6,000 00	
448	Income Thames and Mersey Marine Insurance Co. Trust Deposit,	4,000 00	
449	Union Marine Insurance Company Trust Deposit,	14,000 00	
449	Income Union Marine Insurance Company Trust Deposit,	5,927 68	
450	United Order of Equity Trust Deposit,	30,000 00	
450	Income United Order of Equity Trust Deposit,	1,573 50	
451	United Order of the Golden Lion Trust Deposit,	26,000 00	
451	Income United Order of the Golden Lion Trust Deposit,	2,280 00	
			$44,178,829 55
	Cash on hand Jan. 1, 1895,		5,982,712 23
	Total,		$50,161,541 78

STATEMENT No. IX.

DETAILS No. 375.

ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

[Acts 1893, Chap. 424; 1894, Chaps. 216, 467 and 545.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments, ...	. . .	$7,984 03
Amount of Appropriation from Treasury, .	$10,695 36	
Premium on Loan, ...	5,500 00	
		16,195 36
		$24,179 39
PAYMENTS.		
City of Fall River Bonds, ...	. . .	$15,000 00
Town of Saugus Note, ...	. . .	450 00
Total Payments, ...	. . .	$15,450 00
Cash on hand Jan. 1, 1895, ...	. . .	8,729 39
		$24,179 39
PRESENT INVESTMENTS.		
City of Fall River Bonds, ...	$15,000 00	
Town of Saugus Note, ...	450 00	
		$15,450 00
Cash on hand Jan. 1, 1895, ...	. . .	8,729 39
		$24,179 39

DETAILS No. 376.

ARMORY LOAN SINKING FUND.

[Acts 1888, Chap. 384; 1893, Chap. 367; 1894, Chap. 211.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments, ...	. . .	$7,357 35
Boston, Assessment Account, New Armories, ...	$10,056 27	
Fitchburg, Assessment Account, New Armory, ...	1,173 38	
Amounts carried forward, . . .	$11,229 65	$7,357 35

ARMORY LOAN SINKING FUND — *Concluded.*

Amounts brought forward, . . .	$11,229 65	$7,357 35
Lawrence, Assessment Account, New Armory, ...	1,925 16	
Lowell, Assessment Account, New Armory,	1,764 29	
Lynn, Assessment Account, New Armory,	2,126 18	
Springfield, Assessment Account, New Armory, ...	2,303 70	
Worcester, Assessment Account, New Armory, ...	2,095 06	
		21,444 04
City of Brockton Bonds, ...	$1,100 00	
of Lynn Bonds, ...	20,000 00	
Town of Avon Bonds, ...	2,000 00	
of Maynard Bonds, ...	4,000 00	
		27,100 00
Total Receipts, ...	. . .	$55,901 39
Cash on hand Jan. 1, 1894, ...	. . .	1,218 83
		$57,120 22
PAYMENTS.		
City of Brockton Bonds, ...	. . .	$3,300 00
Town of Leicester Bonds, ...	. . .	13,000 00
of Needham Bonds, ...	. . .	13,500 00
of Saugus Note, ...	. . .	450 00
State of New Hampshire Bonds, . . .	. . .	2,000 00
Total Payments, ...	. . .	$32,250 00
Cash on hand Jan. 1, 1895, ...	. . .	24,870 22
		$57,120 22
PRESENT INVESTMENTS.		
Town of Avon Bonds, ...	$17,000 00	
of Braintree Bonds, ...	19,000 00	
of Leicester Bonds, ...	13,000 00	
of Needham Bonds, ...	13,500 00	
of North Adams Notes, ...	48,000 00	
of Saugus Note, ...	450 00	
of Uxbridge Bonds, ...	27,000 00	
City of Brockton Bonds, ...	16,500 00	
of Lynn Bonds, ...	15,000 00	
of Newton Bonds, ...	2,000 00	
of Somerville Bonds, ...	24,000 00	
State of New Hampshire Bonds, . . .	2,000 00	
		$197,450 00
Cash on hand Jan. 1, 1895, ...	. . .	24,870 22
Total Fund, ...	. . .	$222,320 22

DETAILS No. 377.

BOSTON, HARTFORD AND ERIE RAILROAD LOAN SINKING FUND.

[Acts 1867, Chap 284; 1869, Chap. 450; 1882, Chap. 240.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income of the Fund,		$160,124 17
City of Boston Bonds,	$160,000 00	
of Fall River Bonds,	6,000 00	
of Lynn Bonds,	70,000 00	
of Malden Bonds,	25,000 00	
of New Bedford Bonds,	10,000 00	
of Newburyport Bonds,	28,000 00	
of New London (Ct.) Bonds,	5,000 00	
of Providence (R. I.) Bonds,	75,000 00	
of Salem Bonds,	2,000 00	
of Woonsocket (R. I.) Bonds,	7,000 00	
Town of Auburn (Me.) Bonds,	13,000 00	
of Avon Bonds,	3,000 00	
of Clinton Bonds,	59,000 00	
of Clinton Note,	6,250 00	
of Cottage City Note,	1,500 00	
of Holbrook Bonds,	5,000 00	
of Medway Note,	1,000 00	
of New Braintree Note,	500 00	
of North Adams Notes,	73,000 00	
of North Brookfield Notes,	20,000 00	
of Provincetown Note,	4,600 00	
of Revere Note,	6,000 00	
of Warren Note,	2,700 00	
of Whately Note,	750 00	
County of Worcester Note,	25,000 00	
State of New Hampshire Bonds,	2,000 00	
Total Receipts,		611,300 00
Cash on hand Jan. 1, 1894,		290,683 08
		$1,062,107 25
PAYMENTS.		
City of Brockton Bonds,	$25,500 00	
of Brockton Notes,	4,500 00	
of Cambridge Bonds,	25,000 00	
of Chelsea Note,	10,000 00	
of Fitchburg Bonds,	4,500 00	
of Northampton Note,	62,500 00	
of Providence (R. I.) Bonds,	74,000 00	
of Quincy Bonds,	8,000 00	
of Quincy Note,	9,000 00	
Amount carried forward,	$223,000 00	

STATEMENT IX. **Sinking Funds.** DETAILS 377.

BOSTON, HARTFORD AND ERIE RAILROAD, ETC. — *Continued.*

Amount brought forward,	$223,000 00	
City of Taunton Note,	70,000 00	
of Waltham Bonds,	10,000 00	
Town of Bedford, Note,	2,000 00	
of Belmont, Bonds,	1,000 00	
of Boxborough, Notes,	1,000 00	
of Brookfield, Note,	1,700 00	
of Canton, Bonds,	2,000 00	
of Duxbury, Note,	2,000 00	
of Easthampton, Note,	2,500 00	
of Essex, Note,	1,000 00	
of Foxborough, Note,	2,000 00	
of Holyoke, Note,	15,000 00	
of Huntington, Note,	1,000 00	
of Leicester, Bonds,	7,000 00	
of Leominster, Notes,	86,000 00	
of Lexington, Note,	2,600 00	
of Medway, Note,	2,000 00	
of Merrimac, Note,	8,000 00	
of New Braintree, Notes,	2,000 00	
of North Adams, Note,	45,000 00	
of North Brookfield, Notes,	20,000 00	
of Provincetown, Note,	9,200 00	
of Revere, Notes,	33,000 00	
of Stoughton, Bonds,	7,000 00	
of Swampscott, Notes,	20,000 00	
of Westborough, Notes,	18,000 00	
of Westfield, Bonds,	5,500 00	
of Westfield, Note,	5,000 00	
of Whately, Note,	3,410 00	
of Woburn, Bonds,	4,000 00	
		$611,910 00
County of Berkshire, Note,		10,000 00
of Dukes County, Notes,		8,000 00
of Worcester, Notes,		150,000 00
Bounty Loan Fund, to correct error,		379 58
Boston, Hartford & Erie Railroad Bonds,		134,315 40
Total Payments,		$914,604 98
Cash on hand Jan. 1, 1895,		147,502 27
		$1,062,107 25
PRESENT INVESTMENTS.		
City of Bangor (Me.) Bonds,	$2,000 00	
of Boston Bonds,	338,000 00	
of Biddeford (Me.) Bonds,	20,000 00	
of Brockton Bonds,	64,400 00	
of Brockton Notes,	4,500 00	
of Cambridge Bonds,	43,000 00	
Amount carried forward,	$471,900 00	

STATEMENT IX. **Sinking Funds.** DETAILS 377.

BOSTON, HARTFORD AND ERIE RAILROAD, ETC. — *Continued.*

Amount brought forward,	$471,900 00
City of Chelsea Bonds,	4,000 00
of Chelsea Notes,	21,000 00
of Fall River Bonds,	94,000 00
of Fitchburg Bonds,	4,500 00
of Gloucester Notes,	51,000 00
of Hartford (Ct.) Bonds,	13,000 00
of Holyoke Bonds,	100,000 00
of Holyoke Notes,	20,000 00
of Lewiston (Me.) Bonds,	1,500 00
of Lowell Bonds,	68,000 00
of Lynn Bonds,	21,000 00
of Malden Bonds,	3,600 00
of New Bedford Bonds,	37,000 00
of New Haven (Ct.) Bonds,	5,000 00
of New London (Ct.) Bonds,	9,000 00
of Newton Bonds,	14,000 00
of Northampton Notes,	100,000 00
of Pawtucket (R. I.) Bonds,	21,500 00
of Providence (R. I.) Bonds,	57,000 00
of Quincy Bonds,	110,140 00
of Quincy Note,	9,000 00
of Somerville Bonds,	161,500 00
of Springfield Bonds,	135,000 00
of Taunton Note,	70,000 00
of Waltham Bonds,	10,000 00
Town of Amherst Bonds,	50,000 00
of Arlington Bonds,	31,000 00
of Ashland Bonds,	2,000 00
of Ashland Notes,	2,000 00
of Athol Notes,	4,800 00
of Auburn (Me.) Bonds,	5,000 00
of Avon Bonds,	3,000 00
of Avon Notes,	1,500 00
of Ayer Notes,	2,800 00
of Bedford Note,	2,000 00
of Belmont Bonds,	1,000 00
of Blandford Notes,	2,000 00
of Boxborough Notes,	1,000 00
of Bradford Bonds,	6,000 00
of Braintree Bonds,	6,000 00
of Braintree Note,	2,000 00
of Brookfield Notes,	4,500 00
of Brookline Bonds,	5,500 00
of Canton Bonds,	2,000 00
of Clinton Notes,	5,000 00
of Cottage City Notes,	5,500 00
of Dartmouth Notes,	10,000 00
of Duxbury Note,	2,000 00
of Easthampton Notes,	7,500 00
Amount carried forward,	$1,776,740 00

BOSTON, HARTFORD AND ERIE RAILROAD, ETC. — *Continued.*

Amount brought forward,	$1,776,740 00
Town of Essex Notes,	2,000 00
of Foxborough Bonds,	12,000 00
of Greenfield Bonds,	15,000 00
of Hadley Notes,	20,000 00
of Holbrook Note,	2,500 00
of Holyoke Note,	15,000 00
of Hull Notes,	15,500 00
of Huntington Notes,	7,000 00
of Hyde Park Notes,	2,000 00
of Leicester Bonds,	7,000 00
of Lenox Notes,	12,000 00
of Leominster Notes,	86,000 00
of Lexington Notes,	23,100 00
of Marblehead Bonds,	2,500 00
of Mashpee Note,	2,000 00
of Medway Notes,	4,000 00
of Melrose Bonds,	40,000 00
of Melrose Notes,	7,000 00
of Merrimac Note,	8,000 00
of Milford Bond,	7,500 00
of Millis Notes,	4,000 00
of Natick Bonds,	20,000 00
of New Braintree Note,	2,000 00
of New Marlborough Note,	500 00
of North Adams Notes,	69,500 00
of North Attleborough Bonds,	25,000 00
of North Brookfield Notes,	40,000 00
of Provincetown Note,	4,600 00
of Reading Bonds,	15,000 00
of Revere Note,	40,000 00
of Rockland Notes,	8,000 00
of Rutland Notes,	3,000 00
of Saco (Me.) Bonds,	5,000 00
of Saugus Bonds,	4,000 00
of South Hadley Notes,	35,000 00
of Stoughton Bonds,	7,000 00
of Stoughton Notes,	10,000 00
of Swampscott Notes,	20,000 00
of Tolland Note,	3,000 00
of Uxbridge Notes,	8,000 00
of Wakefield Bonds,	5,000 00
of Walpole Note,	1,000 00
of Warren Notes,	3,600 00
of Wayland Bonds,	1,000 00
of Wellesley Note,	10,000 00
of Wendell Note,	8,000 00
of Wenham Notes,	2,000 00
of Westborough Notes,	21,400 00
of Westfield Bonds,	22,500 00
Amount carried forward,	$2,464,940 00

STATEMENT IX. Sinking Funds. DETAILS 378.

BOSTON, HARTFORD AND ERIE RAILROAD, ETC. — *Concluded.*

Amount brought forward, . . .	$2,464,940 00	
Town of Westfield Note, ...	10,000 00	
of Weymouth Note, ...	15,000 00	
of Whately Note, ...	2,660 00	
of Whitman Note, ...	2,000 00	
of Williamstown Notes, . . .	28,000 00	
of Woburn Bonds, ...	4,000 00	
County of Berkshire Note, ...	10,000 00	
of Bristol Notes, ...	40,000 00	
of Dukes County Notes, . . .	8,000 00	
of Plymouth Notes, . . .	30,000 00	
of Worcester Notes, . . .	125,000 00	
		$2,739,600 00
Boston, Hartford and Erie Railroad Bonds, . . .		937,287 90
Cash on hand Jan. 1, 1895, ...		147,502 27
Total Fund, ...		$3,824,390 17

DETAILS No. 378.

BOUNTY LOAN SINKING FUND.

[Acts 1864, Chap. 313.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income of the Fund, ...		$290,996 32
City of Bangor (Me.) Bonds, . . .	$9,000 00	
of Boston Bonds, ...	424,000 00	
of Brockton Notes, ...	35,000 00	
of Cambridge Bond, ...	7,000 00	
of Chelsea Bond, ...	1,000 00	
of Concord (N. H.) Bond, . . .	1,000 00	
of Holyoke Notes, ...	10,000 00	
of Lawrence Bond, ...	21,000 00	
of Malden Bond, ...	15,000 00	
of Malden Note, ...	3,500 00	
of Providence (R.I.) Bonds, . .	150,000 00	
of Quincy Bond, ...	1,000 00	
of Springfield Bond, ...	3,000 00	
of Woburn Bond, ...	23,000 00	
Town of Abington Bond, ...	1,000 00	
of Amesbury Bond, ...	70,000 00	
of Blackstone Note, ...	3,000 00	
of Blandford Note, ...	500 00	
Amounts carried forward, . . .	$778,000 00	$290,996 32

BOUNTY LOAN SINKING FUND — *Continued.*

Amounts brought forward, . . .	$778,000 00	$290,996 32
Town of Bourne Note, ...	1,000 00	
of Braintree Note, ...	5,000 00	
of Brookfield Notes, ...	6,500 00	
of Brookline Bonds, ...	3,000 00	
of Cottage City Notes, . . .	2,000 00	
of Foxborough Note, . . .	1,500 00	
of Holbrook Note, ...	8,000 00	
of Huntington Note, ...	1,500 00	
of Leominster Note, ...	10,000 00	
of Marblehead Note, . . .	500 00	
of North Reading Note, . . .	1,000 00	
of Rehoboth Note, ...	5,000 00	
of Revere Notes, ...	10,000 00	
of Rockland Bonds, ...	4,000 00	
of South Hadley Note, . . .	1,000 00	
of Swampscott Note, . . .	1,000 00	
of Warren Note, ...	900 00	
of Watertown Note, ...	20,000 00	
of Wenham Note, ...	2,000 00	
of Westborough Note, . . .	5,000 00	
of Wilmington Note, . . .	3,000 00	
County of Middlesex Note, ...	30,000 00	
		899,900 00
Boston, Hartford and Erie Railroad Loan Sinking Fund, ...	. . .	379 58
Prison and Hospital Loan Sinking Fund, .	. . .	133 83
Troy and Greenfield Railroad Loan Sinking Fund, ...	. . .	60,036 50
Interest remitted to London, ...	. . .	60,255 05
Boston and Albany Railroad Bonds, . . .	. . .	1,877,000 00
Bounty Loan Fund Bonds, ...	. . .	3,910,437 70
Fitchburg Railroad Bonds, ...	. . .	1,000,000 00
Total Receipts, ...	. . .	$8,099,138 98
Cash on hand Jan. 1, 1894, ...	. . .	2,310,113 49
		$10,409,252 47
PAYMENTS.		
City of Boston Bonds, ...	. . .	$160,000 00
of Providence (R. I.) Bonds, . .	. . .	150,000 00
of Woburn Bonds, ...	. . .	5,000 00
Town of Braintree Note, ...	. . .	5,000 00
of Holbrook Note, ...	. . .	8,000 00
Boston and Albany Railroad Bonds, . .	. . .	140,000 00
Massachusetts Volunteers' Fund, . .	. . .	42,304 07
Troy and Greenfield Railroad Loan Sinking Fund, to correct error, . . .	. . .	60,000 00
Prison and Hospital Loan Sinking Fund, .	. . .	426,875 69
Amount carried forward, . . .	. . .	$997,179 76

STATEMENT IX. Sinking Funds. DETAILS 379.

BOUNTY LOAN SINKING FUND — *Concluded.*

Amount brought forward,		$997,179 76
Baring Brothers & Co.,		1,946,600 00
Kidder, Peabody & Co.,		520,715 50
Bounty Loan Bonds,		937,691 70
Redemption of Bounty Loan Bonds,		5,995,437 70
Total Payments,		$10,397,624 66
Cash on hand Jan. 1, 1895,		11,627 81
		$10,409,252 47
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1895,		$11,627 81

DETAILS No. 379.

FITCHBURG RAILROAD SECURITIES LOAN SINKING FUND.

[Acts 1893, Chap. 408.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income of the Fund,		$176,190 38
City of Brockton Bonds,	$46,000 00	
of Newton Bonds,	5,000 00	
Town of North Adams Note,	73,000 00	
of North Brookfield Note,	20,000 00	
of Orange Bonds,	6,000 00	
of Webster Bonds,	20,000 00	
County of Hampshire Note,	15,000 00	
Common Stock Fitchburg Railroad Company,	5,000,000 00	
Proceeds of Sale of Fitchburg Railroad Bonds,	3,500.000 00	
Premium on Sale of Bonds,	158,850 00	
		8,843,850 00
Total Receipts,		$9,020,040 38
PAYMENTS.		
City of Brockton Bonds,		$46,000 00
of Newton Bonds,		5,000 00
Town of North Adams Notes,		73,000 00
of North Brookfield Notes,		20,000 00
of Orange Bonds,		6,000 00
of Webster Bonds,		20,000 00
County of Hampshire Notes,		15,000 00
Amount carried forward,		$185,000 00

FITCHBURG RAILROAD SECURITIES, ETC. — *Concluded.*

Amount brought forward,		$185,000 00
State House Loan Sinking Fund, 1901,		108,000 00
American Bank Note Company,		2,807 50
Common Stock Fitchburg Railroad Company,		5,000,000 00
Fitchburg Railroad Bonds,		3,500,000 00
Interest on Fitchburg Railroad Loan,		175,000 00
Prison and Hospital Loan Sinking Fund, Surplus Cash,		46,236 61
Income Massachusetts School Fund, Income on Surplus,		2,996 27
Total Payments,		$9,020,040 38
PRESENT INVESTMENT.		
Fitchburg Railroad Bonds,		$5,000,000 00

DETAILS No. 380.

MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

[Acts 1894, Chaps. 391, 465 and 526.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments,		$5,418 21
Amount of Appropriation from Treasury,	$14,660 00	
Premium on Loan,	57,316 00	
		71,976 00
Total Receipts,		$77,394 21
PAYMENTS.		
City of New London (Ct.) Bonds,		$3,000 00
Town of Leominster Note,		10,000 00
Income of the Fund,		856 39
Engraving Bonds,		634 00
Advertising,		105 60
Total Payments,		$14,595 99
Cash on hand Jan. 1, 1895,		62,798 22
		$77,394 21
PRESENT INVESTMENTS.		
City of New London (Ct.) Bonds,	$3,000 00	
Town of Leominster Note,	10,000 00	
		$13,000 00
Cash on hand Jan. 1, 1895,		62,798 22
Total Fund,		$75,798 22

DETAILS No. 381.

METROPOLITAN PARKS LOAN SINKING FUND.

[Acts 1894, Chaps. 407 and 509.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income of the Fund,	. . .	$5,372 02
Amount of Appropriation from Treasury,	$3,350 00	
Sale of Grass on Blue Hill Reservation,	118 25	
Rents Collected,	150 00	
		3,618 25
Total Receipts,	. . .	$8,990 27
PAYMENTS.		
City of Fall River Bonds,	. . .	$1,000 00
City of Salem Bonds,	. . .	2,000 00
Total Payments,	. . .	$3,000 00
Cash on hand Jan. 1, 1895,	. . .	5,990 27
		$8,990 27
PRESENT INVESTMENTS.		
City of Fall River Bonds,	$1,000 00	
City of Salem Bonds,	2,000 00	
		$3,000 00
Cash on hand Jan. 1, 1895,	. . .	5,990 27
Total Fund,	. . .	$8,990 27

DETAILS No. 382.

METROPOLITAN SEWERAGE LOAN SINKING FUND.

[Acts 1889, Chap. 439; 1894, Chap. 407.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income of the Fund,	. . .	$1,728 24
ASSESSMENTS.		
City of Boston,	$6,810 79	
of Cambridge,	7,745 92	
of Chelsea,	2,350 91	
of Everett,	863 21	
Amounts carried forward,	$17,770 83	$1,728 24

STATEMENT IX. Sinking Funds. DETAILS 382.

METROPOLITAN SEWERAGE LOAN SINKING FUND — *Con.*

Amounts brought forward,	$17,770 83	$1,728 24
City of Malden,	2,076 27	
of Medford,	1,373 28	
of Newton,	1,314 42	
of Somerville,	3,567 24	
of Waltham,	519 89	
Town of Arlington,	680 10	
of Belmont,	425 06	
of Brookline,	1,683 89	
of Melrose,	735 68	
of Stoneham,	369 47	
of Watertown,	258 80	
of Winchester,	552 58	
of Winthrop,	366 21	
of Woburn,	1,003 80	
		32,697 02
Total Receipts,		$34,425 26
Cash on hand Jan. 1, 1894,		22,567 06
		$56,992 32
PAYMENTS.		
City of Brockton Bonds,		$20,000 00
Town of Mansfield Bonds,		1,500 00
of Saugus Notes,		2,250 00
Income of the Fund,		372 86
Metropolitan Sewerage Loan Bonds,		6,000 00
Total Payments,		$30,122 86
Cash on hand Jan. 1, 1895,		26,869 46
		$56,992 32
PRESENT INVESTMENTS.		
City of Brockton Bonds,	$20,000 00	
of Lewiston (Me.) Bonds,	500 00	
of Somerville Bonds,	10,000 00	
of Waltham Bonds,	1,000 00	
Town of Avon Bonds,	14,000 00	
of Mansfield Bonds,	1,500 00	
of North Adams Notes,	11,000 00	
of Saugus Notes,	2,250 00	
Metropolitan Sewerage Loan Bonds,	6,000 00	
Cash on hand Jan. 1, 1895,	26,869 46	
Total Fund,		$93,119 46

DETAILS No. 383.

PRISON AND HOSPITAL LOAN SINKING FUND.

[Acts 1874, Chap. 391; Res. 1882, Chap. 5; Acts 1882, Chap. 30; 1891, Chap. 259.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income of the Fund,		$130,648 39
City of Boston Bond,	$1,000 00	
of Cambridge Notes,	1,000 00	
of Fall River Bonds,	10,000 00	
of Holyoke Note,	3,500 00	
of Lynn Bond,	1,000 00	
of Lynn Notes,	1,000 00	
of Medford Note,	4,000 00	
of Quincy Bonds,	13,700 00	
of Quincy Notes,	1,000 00	
of Springfield Bonds,	75,000 00	
of Springfield Notes,	15,000 00	
Town of Andover Bond,	5,000 00	
of Ashland Bond,	1,000 00	
of Ayer Notes,	4,400 00	
of Bourne Note,	2,000 00	
of Bradford Notes,	2,000 00	
of Brookfield Notes,	13,000 00	
of Brookline Note,	3,000 00	
of Canton Notes,	15,000 00	
of Clinton Bond,	1,000 00	
of Easthampton Note,	2,500 00	
of Egremont Note,	1,000 00	
of Essex Note,	1,000 00	
of Hopkinton Note,	5,000 00	
of Longmeadow Note,	3,000 00	
of Methuen Note,	10,000 00	
of Natick Bonds,	29,000 00	
of North Adams Notes,	8,500 00	
of Randolph Notes,	15,000 00	
of Revere Note,	3,750 00	
of Rutland Note,	1,000 00	
of South Hadley Note,	5,000 00	
of Stoughton Note,	5,000 00	
of West Newbury Note,	600 00	
of Whitman Note,	2,000 00	
of Winthrop Note,	1,250 00	
County of Bristol Notes,	30,000 00	
of Middlesex Note,	50,000 00	
of Norfolk Note,	50,000 00	
		396,200 00
Danvers Lunatic Hospital Bonds,		483,000 00
Appropriation from Treasury,		60,000 00
Worcester Lunatic Hospital Lands,		3,600 00
Amount carried forward,		$1,073,448 39

PRISON AND HOSPITAL LOAN SINKING FUND — *Continued.*

Amount brought forward,	$1,073,448 39
Troy and Greenfield Railroad Loan Sinking Fund,	200,000 00
State Treasurer's Note,	200,000 00
Bounty Loan Sinking Fund, Surplus Cash,	426,875 69
Fitchburg Railroad Loan Sinking Fund, Surplus Cash,	46,236 61
Total Receipts,	$1,946,560 69
Cash on hand Jan. 1, 1894,	755,765 73
	$2,702,326 42

PAYMENTS.

City of Holyoke Note,	$25,000 00
of Quincy Bonds,	1,000 00
of Waltham Notes,	18,750 00
of Woburn Bonds,	2,000 00
Town of Andover Bonds,	4,000 00
of Ayer Note,	3,000 00
of Brookfield Notes,	13,000 00
of Canton Notes,	35,000 00
of Longmeadow Notes,	13,000 00
of Methuen Note,	10,000 00
of Provincetown Note,	4,600 00
of Randolph Note,	10,000 00
of South Hadley Note,	5,000 00
of Stoughton Note,	5,000 00
of Swampscott Notes,	9,000 00
of Wellesley Bonds,	12,000 00
of Westborough Notes,	3,000 00
County of Hampden Notes,	22,000 00
of Middlesex Note,	50,000 00
of Norfolk Note,	50,000 00
of Worcester Note,	25,000 00
	$320,350 00
Danvers Lunatic Hospital Bonds,	84,000 00
Prison and Hospital Loan Bonds,	114,362 75
Worcester Lunatic Hospital Bonds,	150,000 00
Bounty Loan Sinking Fund, to correct error,	133 83
Redemption of Danvers Hospital Bonds,	898,000 00
State Treasurer's Note,	200,000 00
Total Payments,	$1,766,846 58
Cash on hand Jan. 1, 1895,	935,479 84
	$2,702,326 42

STATEMENT IX. Sinking Funds. DETAILS 383.

PRISON AND HOSPITAL LOAN SINKING FUND — *Continued.*

PRESENT INVESTMENTS.	
City of Brockton Bonds,	$6,100 00
of Cambridge Bonds,	201,000 00
of Chelsea Notes,	8,000 00
of Dover (N. H.) Bonds,	20,000 00
of Fall River Bonds,	16,000 00
of Holyoke Notes,	41,500 00
of Lowell Bonds,	22,000 00
of Lynn Bonds,	3,000 00
of Manchester (N. H.) Bonds,	500 00
of Malden Bonds and Notes,	36,200 00
of Medford Notes,	18,000 00
of Northampton Notes,	12,500 00
of Pawtucket (R. I.) Bonds,	1,000 00
of Providence (R. I.) Bonds,	269,117 45
of Quincy Bonds,	27,260 00
of Quincy Notes,	5,000 00
of Somerville Bonds,	42,000 00
of Springfield Bonds,	7,000 00
of Springfield Notes,	15,000 00
of Taunton Bonds,	22,000 00
of Waltham Bonds,	5,000 00
of Waltham Notes,	18,750 00
of Woburn Bonds,	2,000 00
Town of Abington Bond,	1,000 00
of Amesbury Notes,	20,500 00
of Andover Bonds,	17,000 00
of Ashland Bonds,	1,000 00
of Athol Note,	1,200 00
of Avon Bonds,	2,000 00
of Avon Note,	1,000 00
of Ayer Notes,	1,400 00
of Blandford Note,	500 00
of Bourne Notes,	1,000 00
of Bradford Bonds,	2,000 00
of Braintree Bonds,	4,000 00
of Brookfield Note,	1,500 00
of Brookline Bonds,	13,000 00
of Brookline Notes,	17,800 00
of Canton Notes,	20,000 00
of Clinton Notes,	3,500 00
of Cohasset Note,	3,400 00
of Cottage City Note,	1,000 00
of Dartmouth Note,	5,000 00
of Deerfield Note,	30,000 00
of Easthampton Notes,	5,000 00
of Essex Notes,	2,000 00
of Foxborough Bonds,	3,000 00
of Foxborough Notes,	2,500 00
of Granville Notes,	2,000 00
Amount carried forward,	$961,227 45

PRISON AND HOSPITAL LOAN SINKING FUND — *Concluded.*

Amount brought forward,	$961,227 45	
Town of Groton Note,	3,000 00	
of Holbrook Note,	3,500 00	
of Huntington Notes,	2,000 00	
of Lee Bonds,	5,000 00	
of Lexington Notes,	10,000 00	
of Littleton Note,	1,000 00	
of Longmeadow Notes,	10,000 00	
of Marblehead Bonds,	500 00	
of Medway Notes,	1,000 00	
of Melrose Bonds,	10,000 00	
of Melrose Notes,	14,000 00	
of Millis Note,	1,000 00	
of New Marlborough Notes,	1,000 00	
of North Adams Notes,	8,500 00	
of Provincetown Note,	4,600 00	
of Reading Bonds,	5,000 00	
of Revere Notes,	45,000 00	
of Rockland Bonds,	4,000 00	
of Rockland Notes,	2,000 00	
of Russell Notes,	3,000 00	
of Rutland Notes,	2,000 00	
of Scituate Notes,	10,500 00	
of South Hadley Note,	2,500 00	
of Sudbury Note,	2,500 00	
of Swampscott Notes,	12,000 00	
of Uxbridge Note,	4,000 00	
of Wakefield Bonds,	4,000 00	
of Warren Note,	900 00	
of Wellesley Bonds,	12,000 00	
of Wenham Note,	1,000 00	
of Westborough Notes,	5,000 00	
of Whitman Note,	2,000 00	
of Williamstown Notes,	3,000 00	
County of Hampden Notes,	38,000 00	
of Hampshire Notes,	22,000 00	
of Worcester Note,	25,000 00	
		$1,241,727 45
Prison and Hospital Loan Bonds,		583,980 00
Worcester Lunatic Hospital Bonds,		156,000 00
Danvers Lunatic Hospital Bonds,		162,000 00
Cash on hand Jan. 1, 1895,		935,479 84
Total Fund,		$3,079,187 29

STATEMENT IX. Sinking Funds. DETAILS 384 AND 385.

DETAILS No. 384.

STATE HIGHWAY LOAN SINKING FUND.

[Acts 1893, Chap. 476; 1894, Chap. 497.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Interest on Deposits,		$2,760 46
Amount of Appropriation from Treasury,	$10,000 00	
Premium on Loan,	22,500 00	
		32,500 00
Total receipts,		$35,260 46
PAYMENTS.		
Town of North Brookfield Note,		$10,000 00
Engraving Bonds,		34 00
Total Payments,		$10,034 00
Cash on hand Jan. 1, 1895,		25,226 46
		$35,260 46
PRESENT INVESTMENTS.		
Town of North Brookfield Note,		$10,000 00
Cash on hand Jan. 1, 1895,		25,226 46
Total Fund,		$35,226 46

DETAILS No. 385.

STATE HOUSE LOAN SINKING FUND, 1901.

[Acts 1888, Chap. 349; 1889, Chap. 300; 1891, Chap. 224; 1892, Chap 438; 1894, Chaps. [illegible] and 532.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments,		$21,346 97
Amount of Appropriation from Treasury,		45,000 00
Premium on Loan,	$12,560 00	
Cash from Fitchburg Railroad Security Sinking Fund,	108,000 00	
Town of Revere Note,	20,000 00	
County of Berkshire Note,	5,000 00	
		145,560 00
Total Receipts,		$211,906 97
Cash on hand Jan. 1, 1894,		961 93
		$212,868 90

STATE HOUSE LOAN SINKING FUND, 1901 — *Concluded.*

PAYMENTS.		
City of Fall River Bonds,		$50,000 00
Town of Canton Bonds,		2,000 00
of Middleborough Bonds,		500 00
of North Adams Notes,		73,000 00
of North Brookfield Notes,		20,000 00
of Revere Notes,		18,000 00
of Russell Notes,		1,500 00
of Saugus Note,		450 00
of Swampscott Notes,		4,000 00
County of Hampshire Note,		15,000 00
Total Payments,		$184,450 00
Cash on hand Jan. 1, 1895,		28,418 90
		$212,868 90
PRESENT INVESTMENTS.		
City of Brockton Bonds,	$4,700 00	
of Fall River Bonds,	50,000 00	
of Quincy Bonds,	6,200 00	
of Somerville Bonds,	2,000 00	
Town of Avon Bonds,	1,500 00	
of Avon Note,	5,000 00	
of Braintree Bonds,	2,000 00	
of Canton Bonds,	2,000 00	
of Greenfield Bonds,	5,000 00	
of Lexington Notes,	6,000 00	
of Marblehead Bonds,	2,000 00	
of Medford Bonds,	50,000 00	
of Middleborough Bonds,	500 00	
of Millis Note,	1,000 00	
of North Adams Note,	73,000 00	
of North Attleborough Bonds,	5,000 00	
of North Brookfield Notes,	20,000 00	
of Reading Bonds,	10,000 00	
of Revere Note,	18,000 00	
of Russell Notes,	1,500 00	
of Rutland Notes,	2,000 00	
of Saco (Me.) Bonds,	15,000 00	
of Saugus Bonds,	11,950 00	
of Stoughton Note,	4,000 00	
of Swampscott Notes,	4,000 00	
of Uxbridge Notes,	4,000 00	
of Westfield Note,	10,000 00	
County of Berkshire Note,	5,000 00	
of Hampshire Note,	15,000 00	
		$336,350 00
Cash on hand Jan. 1, 1895,		28,418 90
Total Fund,		$364,768 90

DETAILS No. 386.

STATE HOUSE CONSTRUCTION LOAN SINKING FUND.

[Acts 1889, Chap. 394; 1894, Chap. 7.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments,		$30,868 83
From Treasury, Amount of Appropriation,	$92,038 65	
City of Lynn Bonds,	26,000 00	
of Medford Bonds,	10,000 00	
Town of Beverly Bonds,	2,000 00	
of Everett Bonds,	25,000 00	
of Mansfield Bonds,	2,000 00	
of Turner's Falls Bonds,	10,000 00	
of Westfield Bonds,	5,500 00	
of Whitman Bonds,	5,000 00	
		177,538 65
Total Receipts,		$208,407 48
Cash on hand Jan. 1, 1894,		33,560 60
		$241,968 08
PAYMENTS.		
City of Brockton Bonds,	$8,000 00	
of Fall River Bonds,	90,000 00	
of Lynn Bonds,	3,000 00	
of Medford Bonds,	8,000 00	
of Northampton Bond,	3,250 00	
Town of Adams Bonds,	7,500 00	
of Biddeford (Me.) Bond,	1,000 00	
of Canton Bonds,	2,000 00	
of Chester Note,	8,000 00	
of Clinton Note,	3,750 00	
of Easthampton Note,	3,500 00	
of Leicester Bond,	15,000 00	
of Medway Note,	800 00	
of Middleborough Bond,	1,000 00	
of Needham Bonds,	10,500 00	
of New London (Ct.) Bonds,	2,000 00	
of North Adams Note,	10,000 00	
of North Attleborough Bonds,	5,000 00	
of Saugus Note,	450 00	
of Stoughton Bonds,	19,000 00	
of Swampscott Note,	4,000 00	
of Waterville (Me.) Bonds,	20,000 00	
County of Berkshire Note,	5,000 00	
Total Payments,		$230,750 00
Cash on hand Jan. 1, 1895,		11,218 08
		$241,968 08

STATE HOUSE CONSTRUCTION LOAN SINKING FUND — *Con.*

PRESENT INVESTMENTS.		
City of Brockton Bonds,	$23,500 00	
of Cambridge Bonds,	1,000 00	
of Fall River Bonds,	117,000 00	
of Lynn Bonds,	3,000 00	
of Medford Bonds,	8,000 00	
of Northampton Bond,	3,250 00	
of Pawtucket (R. I.) Bonds,	262,000 00	
of Somerville Bonds,	14,000 00	
Town of Adams Bonds,	7,500 00	
of Auburn (Me.) Bonds,	2,500 00	
of Avon Bonds,	8,000 00	
of Biddeford (Me.) Bonds,	1,000 00	
of Braintree Bonds,	10,000 00	
of Canton Bonds,	2,000 00	
of Chester Note,	8,000 00	
of Clinton Note,	3,750 00	
of Easthampton Note,	3,500 00	
of Hadley Note,	25,000 00	
of Leicester Bond,	15,000 00	
of Medway Note,	800 00	
of Melrose Bonds,	8,000 00	
of Middleborough Bond,	1,000 00	
of Needham Bonds,	10,500 00	
of New London (Ct.) Bonds,	2,000 00	
of North Adams Note,	38,000 00	
of North Attleborough Bonds,	5,000 00	
of Reading Bonds,	5,000 00	
of Rutland Notes,	4,000 00	
of Saugus Note,	450 00	
of Stoughton Bonds,	19,000 00	
of Swampscott Note,	4,000 00	
of Waterville (Me.) Bonds,	20,000 00	
of Westfield Bonds,	35,000 00	
of Winchester Note,	12,000 00	
County of Berkshire Note,	5,000 00	
		$687,750 00
Cash on hand Jan. 1, 1895,	. . .	11,218 08
Total Fund,	. . .	$698,968 08

DETAILS No. 387.

TROY AND GREENFIELD RAILROAD LOAN SINKING FUND.

[Res. 1872, Chap. 8; Acts 1854, Chap. 226; 1868, Chap. 51; 1882, Chap. 121.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments,	. . .	$96,204 75
City of Boston Bonds,	$60,000 00	
of Brockton Bonds,	17,400 00	
Amounts carried forward,	$77,400 00	$96,204 75

STATEMENT IX. **Sinking Funds.** DETAILS 357.

TROY AND GREENFIELD RAILROAD, ETC. — *Continued.*

Amounts brought forward, . . .	$77,400 00	$96,204 75
City of Brockton Notes, ...	11,000 00	
of Cambridge Bonds, ...	26,000 00	
of Charlestown Bonds, . . .	1,000 00	
of Chelsea Notes, ...	59,000 00	
of Concord (N. H.) Bonds, . . .	1,500 00	
of Dover (N. H.) Bonds, . . .	10,000 00	
of Fall River Bonds, ...	39,500 00	
of Fitchburg Bonds, ...	5,500 00	
of Fitchburg Note, ...	50,000 00	
of Holyoke Notes, ...	44,000 00	
of Lawrence Bonds, ...	52,000 00	
of Lowell Bonds, ...	22,000 00	
of Lynn Bonds, ...	18,000 00	
of Malden Bonds, ...	6,000 00	
of Medford Bonds, ...	8,000 00	
of New Bedford Bonds, . . .	2,000 00	
of Newburyport Note, . . .	25,000 00	
of Newton Note, ...	47,000 00	
of Northampton Notes, . . .	125,000 00	
of Quincy Bonds, ...	23,780 00	
of Quincy Notes, ...	11,000 00	
of Salem Bond, ...	9,000 00	
of Somerville Bonds, ...	8,000 00	
of Taunton Note, ...	25,000 00	
of Waltham Bonds, ...	10,000 00	
of Waltham Note, ...	30,000 00	
of Woburn Bonds, ...	26,000 00	
of Woburn Note, ...	1,300 00	
Town of Amesbury Note, ...	3,000 00	
of Amherst Note, ...	2,000 00	
of Andover Bonds, ...	9,000 00	
of Athol Note, ...	1,200 00	
of Avon Bonds, ...	1,000 00	
of Avon Note, ...	500 00	
of Bedford Note, ...	1,000 00	
of Belmont Bonds, ...	2,000 00	
of Billerica Note, ...	1,000 00	
of Bourne Notes, ...	6,000 00	
of Boxborough Notes, . . .	1,500 00	
of Boxford Notes, ...	2,000 00	
of Bradford Notes, ...	15,000 00	
of Braintree Note, ...	2,000 00	
of Brookfield Note, ...	1,700 00	
of Brookline Bonds, ...	7,000 00	
of Brookline Note, ...	9,800 00	
of Canton Notes, ...	17,000 00	
of Clinton Note, ...	1,250 00	
of Cohasset Notes, ...	3,400 00	
of Cottage City Note, ...	2,000 00	
Amounts carried forward, . . .	$863,330 00	$96,204 75

STATEMENT IX. Sinking Funds. DETAILS 387.

TROY AND GREENFIELD RAILROAD, ETC. — *Continued.*

Amounts brought forward, ...	$863,330 00	$96,204 75
n of Dartmouth Note, ...	5,000 00	
of Duxbury Note, ...	2,000 00	
of Easthampton Note, . . .	1,000 00	
of Essex Note, ...	1,000 00	
of Foxborough Note, ...	3,000 00	
of Groton Notes, ...	8,000 00	
of Hanover Note, ...	2,500 00	
of Hingham Note, ...	8,000 00	
of Hull Note, ...	3,150 00	
of Huntington Notes, . . .	4,000 00	
of Lee Bonds, ...	5,000 00	
of Leominster Note, ...	10,000 00	
of Lexington Notes, ...	6,600 00	
of Lincoln Bonds, ...	25,000 00	
of Littleton Notes, ...	2,000 00	
of Manchester Bonds, . . .	2,000 00	
of Maynard Note, ...	1,500 00	
of Medway Notes, ...	900 00	
of Melrose Note, ...	7,000 00	
of Middleton Notes, ...	3,000 00	
of Millis Note, ...	1,000 00	
of Monroe Note, ...	500 00	
of Natick Bonds, ...	1,000 00	
of Needham Bonds, ...	1,500 00	
of New Braintree Notes, . . .	3,000 00	
of New Marlborough Note, . .	500 00	
of North Adams Note, . . .	5,000 00	
of North Brookfield Notes, . .	50,000 00	
of North Reading Note, . . .	1,500 00	
of Norton Notes, ...	7,500 00	
of Norwood Notes, ...	8,000 00	
of Provincetown Note, . . .	4,600 00	
of Reading Notes, ...	20,000 00	
of Revere Notes, ...	20,600 00	
of Rockland Bonds, ...	1,500 00	
of Rockland Note, ...	5,000 00	
of Russell Note, ...	1,500 00	
of Saugus Notes, ...	10,000 00	
of South Hadley Note, . . .	8,000 00	
of Stoughton Bonds, ...	1,000 00	
of Sudbury Note, ...	2,000 00	
of Swampscott Notes, . . .	3,000 00	
of Swanzey Note, ...	3,713 40	
of Tewksbury Note, ...	1,000 00	
of Uxbridge Note, ...	2,000 00	
of Warren Notes, ...	8,500 00	
of Wellesley Bonds, ...	4,000 00	
of Westborough Notes, . . .	24,000 00	
of Westfield Bonds, ...	11,000 00	
Amounts carried forward, . . .	$1,174,893 40	$96,204 75

STATEMENT IX. **Sinking Funds.** DETAILS 387.

TROY AND GREENFIELD RAILROAD, ETC. — *Continued.*

Amounts brought forward,	$1,174,893 40	$96,204 75
Town of Westfield Notes,	5,000 00	
of West Springfield Notes,	12,000 00	
of Williamstown Note,	3,000 00	
of Wilmington Note,	4,000 00	
of Winthrop Notes,	4,000 00	
County of Berkshire Note,	10,000 00	
of Dukes County Note,	12,000 00	
of Hampshire Note,	15,000 00	
of Middlesex Note,	50,000 00	
of Plymouth Note,	10,000 00	
		1,299,893 40
State of Rhode Island Bond,		1,000 00
Boston and Albany Railroad Bonds,		160,000 00
Troy and Greenfield Railroad Bonds,		300,000 00
Fitchburg Railroad Bonds,		1,775,000 00
Fitchburg Railroad Stock,		5,000,000 00
State Treasurer's Note,		700,000 00
Total Receipts,		$9,332,098 15
Cash on hand Jan. 1, 1894,		38,407 62
		$9,370,505 77
PAYMENTS.		
City of Chelsea Note,		$40,000 00
of Fitchburg Note,		50,000 00
of Newburyport Note,		25,000 00
of Northampton Note,		50,000 00
of Quincy Notes,		3,000 00
of Waltham Note,		30,000 00
of Woburn Bonds,		10,000 00
Town of Adams Bonds,		8,000 00
of Boxford Note,		2,000 00
of Bourne Notes,		6,000 00
of Bradford Notes,		15,000 00
of Canton Notes,		29,000 00
of Groton Note,		5,000 00
of Hanover Note,		2,500 00
of Hingham Note,		8,000 00
of Huntington Note,		3,000 00
of Longmeadow Note,		3,000 00
of Manchester Bonds,		7,000 00
of Middleton Note,		1,500 00
of Monroe Notes,		500 00
of New Braintree Note,		500 00
of North Brookfield Notes,		25,000 00
of North Reading Notes,		3,000 00
of Norton Note,		7,500 00
of Norwood Note,		6,000 00
Amount carried forward,		$340,500 00

TROY AND GREENFIELD RAILROAD, ETC. — *Continued.*

Amount brought forward,		$340,500 00
Town of Reading Notes,		20,000 00
of Revere Note,		7,600 00
of Rockland Note,		10,000 00
of South Hadley Note,		8,000 00
of Stoughton Note,		7,300 00
of Westborough Notes,		20,000 00
of Wilmington Notes,		6,000 00
County of Berkshire Note,		5,000 00
of Middlesex Note,		50,000 00
of Plymouth Note,		10,000 00
Fitchburg Railroad Common Stock,		5,000,000 00
Boston and Albany Railroad Bonds,		1,000,000 00
Troy and Greenfield Railroad Bonds,		410,163 75
Prison and Hospital Loan Sinking Fund,		200,000 00
Bounty Loan Sinking Fund, to correct error,		36 50
Paid to redeem Bonds,		337,000 00
State Treasurer's Notes,		700,000 00
Paid Income,		12,539 58
Total Payments,		$8,144,139 83
Cash on hand Jan. 1, 1895,		1,226,365 94
		$9,370,505 77
PRESENT INVESTMENTS.		
City of Biddeford (Me.) Bonds,	$12,000 00	
of Brockton Bonds,	5,500 00	
of Brockton Notes,	3,800 00	
of Cambridge Bonds,	8,000 00	
of Chelsea Bonds,	14,000 00	
of Chelsea Notes,	48,000 00	
of Concord (N.H.) Bonds,	1,000 00	
of Fall River Bonds,	13,000 00	
of Fitchburg Bond,	1,000 00	
of Holyoke Notes,	20,000 00	
of Malden Note,	3,500 00	
of Manchester (N.H.) Bonds,	9,000 00	
of Newton Notes,	13,000 00	
of Quincy Bonds,	20,000 00	
of Quincy Note,	1,000 00	
of Waltham Bonds,	7,000 00	
of Woburn Bonds,	4,000 00	
Town of Adams Bonds,	8,000 00	
of Amesbury Notes,	5,000 00	
of Attleborough Bonds,	15,000 00	
of Auburn (Me.) Bond,	1,000 00	
of Ayer Notes,	1,400 00	
of Belmont Bond,	1,000 00	
Amount carried forward,	$215,200 00	

STATEMENT IX. **Sinking Funds.** DETAILS 387.

TROY AND GREENFIELD RAILROAD, ETC. — *Concluded.*

Amount brought forward,	$215,200 00	
Town of Billerica Note,	1,000 00	
of Blandford Note,	500 00	
of Boxborough Note,	500 00	
of Brookfield Note,	1,900 00	
of Canton Notes,	12,000 00	
of Clinton Notes,	10,000 00	
of Cottage City Notes,	2,000 00	
of Duxbury Notes,	2,000 00	
of Granville Note,	2,000 00	
of Groton Notes,	3,000 00	
of Hadley Note,	1,800 00	
of Littleton Note,	1,000 00	
of Longmeadow Note,	3,000 00	
of Manchester Bonds,	5,000 00	
of Marblehead Bonds,	500 00	
of Merrimac Notes,	6,300 00	
of Monroe Note,	500 00	
of North Adams Note,	8,500 00	
of North Brookfield Notes,	20,000 00	
of North Reading Notes,	1,500 00	
of Oakham Note,	1,500 00	
of Revere Notes,	2,600 00	
of Rockland Bonds,	1,000 00	
of Rockland Notes,	5,000 00	
of South Hadley Notes,	2,480 00	
of Stoughton Note,	7,300 00	
of Swampscott Notes,	1,000 00	
of Warren Note,	900 00	
of Wellesley Bonds,	12,000 00	
of Westfield Notes,	3,500 00	
of Wilmington Notes,	2,000 00	
of Winchester Note,	10,000 00	
County of Franklin Note,	7,000 00	
		$354,480 00
Troy and Greenfield Railroad Bonds,		1,127,111 00
Boston and Albany Railroad Bonds,		840,000 00
Cash on hand Jan. 1, 1895,		1,226,365 94
Total Fund,		$3,547,956 94

TRUST FUNDS.

DETAILS No. 388.

HARBOR COMPENSATION FUND.

[Acts 1878, Chap. 74; 1886, Chap. 149.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Attorney-General, Account of J. L. and H. J. Potter,	$300 00	
City of Boston,	510 31	
Boston Forge Company,	25 00	
L. G. Burnham & Co.,	5 62	
Bunker Hill Yacht Club,	10 00	
Chelsea Yacht Club,	10 00	
Augusta DeWolf,	10 00	
James E. Glassett and William J. Greenfield, Account of S. Albert Freeman, Trustee,	50 00	
Heirs of Malachi Clark,	75 00	
J. O. Heaton,	9 75	
Town of Hull,	9 00	
Jewett Lumber Company,	67 25	
George H. Johnson,	5 00	
John L. and Henry K. Potter,	75 00	
Potter & Potter,	75 00	
Trustee under Will of Eben Francis,	337 50	
H. M. Whitney and F. H. Viaux,	1,350 00	
West End Street Railway Company,	500 00	
Town of Watertown,	15 31	
Town of Winthrop,	100 00	
Total Receipts,		$3,539 74
Cash on hand Jan. 1, 1894,		2,143 13
		$5,682 87
PAYMENTS.		
Mary Waterman, Executrix, Refund of 1890 assessment,		$1,229 50
City of Boston Bonds,		2,000 00
Town of Chester Note,		500 00
Total Payments,		$3,729 50
Cash on hand Jan. 1, 1895,		1,953 37
		$5,682 87
INCOME OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments,	$8,605 91	
Bunker Hill Yacht Club,	10 00	
Total Receipts,		$8,615 91
Cash on hand Jan. 1, 1894,		27,957 83
		$36,573 74

STATEMENT IX. Trust Funds. DETAILS 389.

HARBOR COMPENSATION FUND — *Concluded.*

PAYMENTS.		
Advertising,		$41 40
Boynton Brothers,		2,650 00
Eastern Dredging Company,		11,015 00
F. W Hodgdon,		64 10
New England Dredging Company,		6,745 00
F. N. Wales, Services and Expenses,		2,260 85
Wright & Potter Printing Company,		6 80
Interest on Boston Bonds,		25 08
Harbor Compensation Fund, Transfer,		10 00
Total Payments,		$22,548 23
Cash on hand Jan. 1, 1895,		14,025 51
		$36,573 74
PRESENT INVESTMENTS.		
City of Boston Bonds,	$2,000 00	
of New London (Ct) Bonds,	59,000 00	
Town of Braintree Bonds,	10,000 00	
of Chester Note,	500 00	
of Holbrook Bonds,	39,000 00	
of Medford Bonds,	90,000 00	
of Winchester Note,	15,000 00	
		$215,500 00
Cash on hand Jan. 1, 1895,		1,953 37
Total Fund,		$217,453 37

DETAILS No. 389.

MASSACHUSETTS SCHOOL FUND.

[Pub. Stats., Chap. 43, Sects 1, 2 and 4; Acts 1893, Chap. 272; Res. 1894, Chap. 90.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
City of Boston Bonds,	$179,000 00	
of Biddeford (Me.) Bonds,	1,000 00	
of Quincy Bond,	1,000 00	
of Quincy Notes,	10,800 00	
of Providence (R. I.) Bonds,	150,000 00	
of Taunton Note,	70,000 00	
Town of Bedford Notes,	2,000 00	
of Clinton Notes,	3,750 00	
of Duxbury Note,	2,000 00	
Amount carried forward,	$419,550 00	

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,	$419,550 00	
Town of Easthampton Notes,	6,000 00	
of Foxborough Note,	2,000 00	
of Leicester Bonds,	35,000 00	
of Leominster Note,	10,000 00	
of Lexington Note,	2,600 00	
of Medway Notes,	2,800 00	
of Merrimac Note,	8,000 00	
of Needham Bonds,	24,000 00	
of North Adams Notes,	55,000 00	
of North Attleborough Bonds,	5,000 00	
of Provincetown Bonds,	2,000 00	
of Provincetown Notes,	9,200 00	
of Revere Notes,	18,500 00	
of Stoughton Bonds,	11,000 00	
of Swampscott Notes,	2,000 00	
of Waterville (Me.) Bonds,	20,000 00	
of Webster Bonds,	20,000 00	
of Westborough Notes,	13,000 00	
of Whately Note,	3,410 00	
County of Berkshire Note,	5,000 00	
		$674,060 00
State of New Hampshire Bonds,		500 00
Boston and Albany Railroad Bonds,		140,000 00
Fitchburg Railroad Bonds,		1,000,000 00
Amount of Appropriation,		100,000 00
Total Receipts,		$1,914,560 00
Cash on hand Jan. 1, 1894,		12,738 14
		$1,927,298 14
PAYMENTS.		
City of Beverly Bonds,		$2,000 00
of Boston Bonds,		160,000 00
of Brockton Bonds,		137,600 00
of Everett Bonds,		25,000 00
of Fitchburg Bonds,		13,000 00
of Haverhill Bonds,		8,000 00
of Lynn Bonds,		118,000 00
of Malden Bonds,		25,000 00
of Medford Bonds,		10,000 00
of New Bedford Bonds,		10,000 00
of Newburyport Bonds,		28,000 00
of Newton Bonds,		5,000 00
of Quincy Bonds,		3,000 00
of Somerville Bonds,		2,000 00
of Woonsocket (R. I.) Bonds,		7,000 00
Town of Amesbury Bonds,		70,000 00
Amount carried forward,		$623,600 00

STATEMENT IX. **Trust Funds.** DETAILS 389.

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,		$623,600 00
Town of Auburn (Me.) Bonds,		13,000 00
of Avon Bonds,		5,000 00
of Braintree Bonds,		10,000 00
of Braintree Notes,		27,900 00
of Chester Note,		9,000 00
of Chicopee Bonds,		14,000 00
of Clinton Bond,		59,000 00
of Clinton Note,		6,250 00
of Cottage City Note,		1,500 00
of Easthampton Notes,		15,000 00
of Great Barrington Bonds,		12,000 00
of Hanover Notes,		7,500 00
of Holbrook Bonds,		5,000 00
of Hull Note,		18,000 00
of Leominster Note,		5,000 00
of Mansfield Bonds,		2,000 00
of Marlborough Bonds,		1,000 00
of Maynard Bonds,		16,000 00
of Medway Notes,		1,000 00
of Meriden (Ct.) Bonds,		6,000 00
of Middleborough Bonds,		4,000 00
of New Britain (Ct.) Bonds,		65,000 00
of North Attleborough Bonds,		50,000 00
of North Brookfield Note,		10,000 00
of Orange Bonds,		15,000 00
of Reading Bonds,		10,000 00
of Revere Notes,		7,250 00
of Saugus Note,		450 00
of Stoughton Bonds,		44,000 00
of Swampscott Notes,		9,000 00
of Turner's Falls (Vt.) Bonds,		10,000 00
of Warren Notes,		2,700 00
of Webster Bonds,		43,000 00
of Westfield Bonds,		5,500 00
of West Springfield Bonds,		13,500 00
of Whitman Bonds,		5,000 00
Boston and Albany Railroad Bonds,		500,000 00
Fitchburg Railroad Bonds,		275,000 00
Total Payments,		$1,927,150 00
Cash on hand Jan. 1, 1895,		148 14
		$1,927,298 14
PRESENT INVESTMENTS.		
City of Beverly Bonds,	$2,000 00	
of Beverly Notes,	25,000 00	
of Boston Bonds,	1,000 00	
Amount carried forward,	$28,000 00	

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,	$28,000 00
City of Brockton Bonds,	139,100 00
of Cambridge Bonds,	16,000 00
of Chelsea Bonds,	3,000 00
of Everett Bonds,	53,000 00
of Fall River Bonds,	109,000 00
of Fitchburg Bonds,	13,000 00
of Haverhill Bonds,	8,000 00
of Holyoke Bonds,	4,000 00
of Holyoke Notes,	4,000 00
of Lynn Bonds,	232,000 00
of Malden Bonds,	25,000 00
of Medford Bonds,	10,000 00
of New Bedford Bonds,	10,000 00
of Newburyport Bonds,	28,000 00
of Newton Bonds,	5,000 00
of Quincy Bonds and Notes,	108,000 00
of Somerville Bonds,	2,000 00
of Taunton Bonds,	30,000 00
of Waltham Bonds,	55,000 00
of Woonsocket (R. I.) Bonds,	7,000 00
Town of Adams Bonds,	25,000 00
of Amesbury Bonds,	70,000 00
of Amherst Notes,	9,000 00
of Auburn (Me.) Bonds,	13,000 00
of Avon Bonds,	5,000 00
of Billerica Note,	4,000 00
of Braintree Bonds,	20,000 00
of Braintree Notes,	27,900 00
of Brookline Bonds,	10,000 00
of Chester Note,	9,000 00
of Chicopee Bonds,	14,000 00
of Clinton Bonds,	59,000 00
of Clinton Notes,	7,500 00
of Cohasset Notes,	27,200 00
of Cottage City Note,	1,500 00
of Duxbury Notes,	35,000 00
of Easthampton Notes,	40,000 00
of Framingham Note,	25,000 00
of Great Barrington Note,	22,000 00
of Hanover Notes,	7,500 00
of Holbrook Bonds,	25,000 00
of Holbrook Note,	4,000 00
of Hull Notes,	30,500 00
of Huntington Notes,	5,500 00
of Leicester Bonds,	25,000 00
of Leominster Bonds,	15,000 00
of Leominster Notes,	46,400 00
of Marlborough Bond,	1,000 00
Amount carried forward,	$1,473,100 00

STATEMENT IX. Trust Funds. DETAILS 389.

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,	$1,473,100 00	
Town of Maynard Bonds,	16,000 00	
of Maynard Notes,	27,000 00	
of Mansfield Bonds,	2,000 00	
of Medway Notes,	1,400 00	
of Meriden (Ct.) Bonds,	6,000 00	
of Methuen Note,	8,000 00	
of Middleborough Bond,	4,000 00	
of Needham Bonds,	20,000 00	
of New Britain (Ct.) Bonds,	65,000 00	
of North Adams Notes,	10,000 00	
of North Attleborough Bonds,	112,000 00	
of North Brookfield Note,	10,000 00	
of Orange Bonds,	15,000 00	
of Provincetown Bonds,	48,000 00	
of Provincetown Notes,	10,000 00	
of Randolph Bonds,	10,000 00	
of Reading Bonds,	10,000 00	
of Revere Bonds,	21,650 00	
of Saugus Notes,	10,450 00	
of Somerset Note,	15,000 00	
of South Hadley Bonds,	30,000 00	
of South Hadley Notes,	24,100 00	
of Stoughton Bonds,	46,000 00	
of Swampscott Notes,	9,000 00	
of Turner's Falls (Vt.) Bonds,	10,000 00	
of Warren Notes,	2,700 00	
of Watertown Notes,	17,500 00	
of Waterville (Me.) Bonds,	20,000 00	
of Webster Bonds,	23,000 00	
of Westfield Bonds,	5,500 00	
of West Springfield Bonds,	13,500 00	
of Weymouth Notes,	14,000 00	
of Whitman Bonds,	5,000 00	
of Winthrop Notes,	10,500 00	
County of Berkshire Notes,	10,000 00	
		$2,135,400 00
Boston & Albany Railroad Bonds,		1,360,000 00
Fitchburg Railroad Bonds,		275,000 00
Cash on hand Jan. 1, 1895,		148 14
Total Fund,		$3,770,548 41

INCOME MASSACHUSETTS SCHOOL FUND, 1894.

Balance of Income undivided Jan. 1, 1894,	$77,778 43	
Received Income of 1894,	167,210 54	
		$244,988 97
Amount carried forward,		$244,988 97

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amount brought forward,		$244,988 97
To Amount paid Cities and Towns, Moiety of 1893,	$77,778 43	
Secretary Board of Education,	2,908 34	
Support of Normal Schools,	74,070 23	
Teachers' Institutes,	1,936 46	
Massachusetts Teachers' Association,	270 06	
County Teachers' Association,	225 00	
Interest, etc., on securities purchased,	8,390 35	
		165,578 87
Cash on hand Jan. 1, 1895,		$79,410 10

EDUCATION EXPENSES PAYABLE FROM INCOME OF THE MASSACHUSETTS SCHOOL FUND.

Secretary Board of Education,		$2,908 34	
Support of Normal Schools,		74,070 23	
Teachers' Institutes,		1,936 46	
Massachusetts Teachers' Association,		270 06	
County Teachers' Association,		225 00	
			$79,410 09
Items of Expenditure so far as rendered to this Office, and payable from Appropriations for Educational Expenses.			
[Pub. Stat., Chaps. 41, 42 and 43; Acts 1894, Chaps. 3, 176 and 348.]			
Frank A. Hill, Secretary Board of Education, Salary and Expenses, from May 1,		$2,625 00	
John W. Dickinson, Salary to Jan. 1,		283 34	
			2,908 34
SUPPORT OF NORMAL SCHOOLS.*			
FRAMINGHAM NORMAL SCHOOL.			
Ellen Hyde, Principal, Salary,	$3,000 00		
Assistants, Salaries (in part),	7,811 61		
		$10,811 61	
Contingent Expenses, —			
Coal,	$1,310 21		
Janitor,	840 00		
Watchman,	750 00		
Furniture,	713 33		
Accountant,	699 96		
Electric Lighting,	518 17		
Amounts carried forward,	$4,831 67	$10,811 61	

* For balance support of Normal Schools, see details 241.

STATEMENT IX. Trust Funds. DETAILS 389.

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amounts brought forward,	$4,831 67	$10,811 61	
Repairs,	467 79		
Painting,	313 79		
Books,	278 56		
Sundries,	231 79		
Labor,	162 00		
Apparatus,	160 32		
Advertising,	124 05		
Stationery,	99 61		
Sheets and Towels,	92 92		
Telephone,	89 32		
Cooking Utensils,	74 06		
Building Office,	58 00		
Rugs,	49 50		
Pictures,	60 50		
Catalogues,	47 88		
Lumber,	46 35		
Express,	45 50		
Sloyd Models,	40 00		
Maps,	35 18		
Cleaning Cesspools,	34 00		
Statuette,	30 00		
Carting Ashes,	28 00		
Crockery,	26 41		
Hose,	26 00		
Printing,	24 68		
Plumbing,	22 53		
Water Rates,	22 38		
Fertilizer,	12 76		
Teaming,	12 75		
Diplomas,	12 50		
Postage,	8 97		
Lawn Mower,	8 10		
Clock,	8 00		
Loam,	7 50		
Seeds,	6 65		
		7,603 02	$18,414 63
SALEM NORMAL SCHOOL.			
Daniel B. Hager, Principal, Salary,	$3,000 00		
Assistants, Salaries,	10,922 64		
		$13,922 64	
Contingent Expenses, —			
Janitor,	$600 00		
Coal,	434 64		
Repairs,	185 34		
Books,	185 06		
Amounts carried forward,	$1,405 04	$13,922 64	$18,414 63

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amounts brought forward,	$1,405 04	$13,922 64	$18,414 63
Stationery,	170 78		
Sundries,	159 81		
Advertising,	87 15		
Apparatus,	79 31		
Gas,	50 56		
Water Supply,	49 50		
Laying Carpets,	26 69		
Steam Fittings,	26 56		
Lectures,	20 00		
Ice,	18 00		
Diplomas,	15 25		
Expressage,	13 31		
Removing Ashes,	13 00		
Mason Work,	12 35		
Brushes,	7 10		
Telephone,	6 50		
Travel,	6 01		
Building,	5 45		
Locks,	3 85		
		2,176 22	
			16,098 86
WESTFIELD NORMAL SCHOOL.			
James C. Greenough, Principal,			
Salary,	$3,000 00		
Assistants, Salaries,	12,937 76		
		$15,937 76	
Contingent Expenses, —			
Furniture,	$1,099 32		
Janitor,	900 00		
Books,	758 39		
Coal,	667 79		
Watchman,	453 19		
Sundries,	341 47		
Painting,	340 60		
Apparatus,	215 97		
Water Rates,	173 38		
Stationery,	155 98		
Advertising,	78 36		
Bookkeeper's Services,	77 50		
Lumber,	74 88		
Catalogues,	72 91		
Labor,	69 75		
Hardware,	63 47		
Surveying Level,	60 00		
Repairs to Heating Apparatus,	57 68		
Binding Books,	57 00		
Amounts carried forward,	$5,717 64	$15,937 76	$34,513 49

STATEMENT IX. Trust Funds. DETAILS 389.

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amounts brought forward,	$5,717 64	$15,937 76	$34,513 49
Gas,	38 80		
Diplomas,	38 30		
Articulated Skeleton,	35 00		
Maps,	35 00		
Music,	25 00		
Electric Lights,	23 84		
Printing,	23 08		
Postage,	20 00		
Brushes,	18 00		
Lectures,	15 00		
Atlas,	15 00		
Carriage Hire,	15 00		
Expressage,	12 30		
Flowers,	11 55		
Watering Streets,	10 00		
Newspapers,	6 00		
Tuning Pianos,	6 00		
Fertilizer,	3 50		
		6,069 01	
			22,006 77
WORCESTER NORMAL SCHOOL.			
E. H. Russell, Principal, Salary,	$3,000 00		
Associate Teachers,	8,826 36		
		$11,826 36	
Contingent Expenses, —			
Teachers,	$1,148 50		
Books,	926 07		
Coal,	793 58		
Janitor,	600 00		
Repairs,	321 23		
Sundries,	253 10		
Stationery,	215 65		
Furniture,	212 02		
Catalogues,	192 84		
Printing,	169 35		
Typewriters and Supplies,	92 80		
Labor,	61 60		
Painting,	61 33		
Postage,	60 50		
Water Rates,	59 92		
Trees,	57 75		
Advertising,	56 90		
Telephone,	50 39		
Singing Lessons,	45 00		
Washing Towels,	42 00		
Apparatus,	39 84		
Express,	37 05		
Amounts carried forward,	$5,497 42	$11,826 36	$56,520 26

STATEMENT IX. Trust Funds. DETAILS 389.

MASSACHUSETTS SCHOOL FUND — *Continued.*

Amounts brought forward,	$5,497 42	$11,826 36	$56,520 26
Oil,	36 00		
Travelling Expenses,	24 45		
Maps and Charts,	22 52		
Diplomas,	21 00		
Ice,	18 66		
Clocks and Cleaning,	15 00		
Shovelling Snow,	13 00		
Picture Frames,	12 50		
Travelling,	12 06		
Hose,	11 50		
Carriage Hire,	11 00		
Newspapers,	10 36		
Umbrella Stands,	8 00		
Freight,	6 14		
Tinware,	4 00	5,723 61	17,549 97
Total expenses State Normal Schools paid from Fund,			$74,070 23

TEACHERS' INSTITUTES.

[Pub. Stat., Chap 42; Acts 1894, Chap. 24.]

Expense of Institute, —	
At Laurel Park,	$339 34
Worcester,	119 97
New Bedford,	116 02
Lowell,	98 25
Waltham,	85 98
Springfield,	84 18
Walpole,	82 00
Oakdale,	69 47
Warren,	66 67
Provincetown,	61 47
Plymouth,	58 04
Middleborough,	57 67
Lynn,	54 23
Wakefield,	53 14
Brockton,	46 48
Marlborough,	37 38
Milford,	35 92
Weymouth,	34 94
Dighton,	34 42
Southwick,	33 68
Abington,	31 57
Nantucket,	21 37
Sandwich,	17 40
Great Barrington,	11 55
Holyoke,	10 70
Stockbridge,	8 50
Amount carried forward,	$1,670 34

STATEMENT IX. Trust Funds. DETAILS 389.

MASSACHUSETTS SCHOOL FUND — *Concluded.*

Amount brought forward,	$1,670 34	
At Ashfield,	5 00	
Charlemont,	5 00	
Mansfield,	4 18	
Printing,	154 20	
Stationery,	80 88	
Expressage and Postage,	11 36	
Rent of Church,	5 50	
		$1,936 46

MASSACHUSETTS TEACHERS' ASSOCIATION.

[Pub. Stat., Chap. 42; Acts 1894, Chap. 24.]

Stationery,	$60 45	
Travel,	58 45	
Printing,	52 00	
Halls,	30 00	
Engineer,	17 00	
Clerical Assistance,	15 00	
Carriage Hire,	11 50	
Treasurer's Expenses,	10 00	
Postage,	7 16	
Janitor,	5 00	
Page,	2 50	
Expressage,	1 00	
		$270 06

COUNTY TEACHERS' ASSOCIATIONS.

[Pub. Stat., Chap. 42; Acts 1894, Chap. 24.]

Barnstable County,	$25 00	
Berkshire County,	25 00	
Bristol County, 1893,	25 00	
Hampden County,	25 00	
Middlesex County, 1893,	25 00	
Middlesex County,	25 00	
Norfolk County, 1893,	25 00	
Plymouth County,	25 00	
Worcester County,	25 00	
		$225 00

APPORTIONMENT OF INCOME OF MASSACHUSETTS SCHOOL FUND, 1894.

[*To be paid in 1895.*]

[Pub. Stat., Chap. 43; Acts 1893, Chap. 272.]

Abington,	$166 06	Charlton,	$345 09
Acton,	216 06	Chatham,	345 09
Acushnet,	345 09	Chelmsford,	293 45
Agawam,	216 06	Cheshire,	345 09
Alford,	300 00	Chester,	316 08
Ashburnham,	196 72	Chesterfield,	446 74
Ashby,	316 06	Chilmark,	300 00
Ashfield,	445 09	Clarksburg,	466 08
Ashland,	216 06	Colrain,	345 09
Auburn,	345 09	Conway,	316 08
Avon,	316 07	Cottage City,	100 00
Ayer,	216 07	Cummington,	300 00
Barre,	216 06	Dalton,	166 07
Becket,	396 74	Dana,	446 74
Bedford,	200 00	Dartmouth,	166 07
Belchertown,	345 09	Deerfield,	245 09
Bellingham,	345 09	Dennis,	293 46
Berkley,	493 46	Dighton,	393 46
Berlin,	316 06	Douglas,	245 09
Bernardston,	493 45	Dover,	393 46
Billerica,	245 09	Dracut,	245 09
Blackstone,	166 07	Dudley,	245 09
Blandford,	446 73	Dunstable,	396 73
Bolton,	445 09	Duxbury,	196 73
Bourne,	293 44	East Bridgewater,	245 09
Boxborough,	416 08	Eastham,	416 08
Boxford,	345 09	Easthampton,	195 09
Boylston,	296 74	Edgartown,	200 00
Bradford,	195 09	Egremont,	416 08
Brewster,	345 09	Enfield,	345 09
Bridgewater,	195 09	Erving,	396 74
Brimfield,	446 74	Essex,	316 08
Brookfield,	245 09	Fairhaven,	216 08
Buckland,	345 09	Florida,	495 09
Burlington,	296 74	Foxborough,	245 09
Carlisle,	416 08	Franklin,	166 07
Carver,	345 09	Freetown,	345 09
Charlemont,	446 74	Gay Head,	416 07

STATEMENT IX. Trust Funds. DETAILS 389.

APPORTIONMENT OF INCOME — *Continued.*

Georgetown,	$245 09	Lincoln,	$100 00
Gill,	445 09	Littleton,	345 09
Goshen,	300 00	Longmeadow,	293 44
Gosnold,	300 00	Ludlow,	245 09
Grafton,	243 44	Lunenburg,	200 00
Granby,	445 09	Lynnfield,	296 72
Granville,	466 07	Mansfield,	245 09
Greenwich,	396 73	Marion,	345 09
Groton,	195 09	Marshfield,	100 00
Groveland,	345 09	Mashpee,	445 09
Hadley,	316 07	Mattapoisett,	100 00
Halifax,	445 09	Maynard,	166 07
Hamilton,	216 07	Medfield,	245 09
Hampden,	416 07	Medway,	216 07
Hancock,	416 07	Mendon,	345 09
Hanover,	245 09	Merrimac,	245 09
Hanson,	316 07	Middlefield,	445 09
Hardwick,	216 07	Middleton,	316 07
Harvard,	345 09	Millbury,	166 07
Harwich,	245 09	Millis,	316 07
Hatfield,	345 09	Monroe,	300 00
Hawley,	495 09	Monson,	245 09
Heath,	445 09	Monterey,	416 07
Hinsdale,	345 09	Montgomery,	493 45
Holbrook,	245 09	Mt. Washington,	300 00
Holden,	245 09	Nantucket,	50 00
Holland,	300 00	Needham,	195 09
Holliston,	245 09	New Ashford,	350 00
Hopedale,	245 09	New Braintree,	445 09
Hopkinton,	146 72	New Marlborough,	316 07
Hubbardston,	296 72	New Salem,	466 07
Hudson,	195 09	Newbury,	316 07
Hull,	50 00	Norfolk,	345 09
Huntington,	345 09	North Andover,	195 09
Ipswich,	195 09	North Brookfield,	216 07
Kingston,	245 09	North Reading,	316 07
Lakeville,	445 09	Northborough,	245 09
Lancaster,	166 07	Northbridge,	243 45
Lanesborough,	316 07	Northfield,	316 07
Lee,	245 09	Norton,	345 09
Leicester,	195 09	Norwell,	345 09
Leverett,	396 72	Norwood,	195 09
Leyden,	416 07	Oakham,	300 00

APPORTIONMENT OF INCOME — *Continued.*

Orange,	$166 07	Somerset,	$245 08
Orleans,	316 07	South Hadley,	293 45
Otis,	445 08	Southampton,	396 72
Oxford,	216 07	Southborough,	245 08
Palmer,	243 45	Southwick,	296 72
Paxton,	416 07	Sterling,	316 07
Pelham,	466 07	Stockbridge,	50 00
Pembroke,	296 72	Stoughton,	166 07
Pepperell,	216 07	Stow,	316 07
Peru,	300 00	Sturbridge,	316 07
Petersham,	316 07	Sudbury,	245 08
Phillipston,	446 72	Sunderland,	445 08
Plainfield,	300 00	Sutton,	245 08
Plympton,	416 07	Swanzey,	345 08
Prescott,	300 00	Templeton,	216 07
Princeton,	316 07	Tewksbury,	245 08
Provincetown,	195 08	Tisbury,	200 00
Randolph,	195 08	Tolland,	446 72
Raynham,	345 08	Topsfield,	200 00
Rehoboth,	393 45	Townsend,	216 07
Richmond,	416 07	Truro,	445 08
Rochester,	445 08	Tyngsborough,	446 72
Rockland,	166 07	Tyringham,	416 07
Rockport,	166 07	Upton,	316 07
Rowe,	445 08	Uxbridge,	166 07
Rowley,	200 00	Wales,	396 72
Royalston,	345 08	Walpole,	195 08
Russell,	316 07	Wareham,	216 07
Rutland,	200 00	Warren,	195 08
Salisbury,	345 08	Warwick,	396 72
Sandisfield,	396 72	Washington,	416 07
Sandwich,	345 08	Wayland,	245 08
Saugus,	146 72	Webster,	166 07
Savoy,	350 00	Wellfleet,	393 45
Scituate,	146 72	Wendell,	350 00
Seekonk,	316 07	Wenham,	296 72
Sharon,	216 07	West Boylston,	245 08
Sheffield,	345 08	West Bridgewater,	216 07
Shelburne,	316 07	West Brookfield,	316 07
Sherborn,	316 07	West Newbury,	345 08
Shirley,	345 08	West Stockbridge,	393 45
Shrewsbury,	345 08	West Tisbury,	493 45
Shutesbury,	350 00	Westborough,	166 07

STATEMENT IX. Trust Funds. DETAILS 390.

APPORTIONMENT OF INCOME — *Concluded.*

Westford,	$293 45	Wilmington,	$316 07
Westhampton,	445 08	Winchendon,	146 72
Westminster,	316 07	Windsor,	396 72
Westport,	245 08	Worthington,	445 08
Whately,	396 72	Wrentham,	293 45
Wilbraham,	345 08	Yarmouth,	245 08
Williamsburg,	345 08		
Williamstown,	166 07	Total,	$79,410 10

DETAILS No. 390.

ROGERS BOOK FUND FOR STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Acts 1857, Chap. 215.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
No receipts.		
Cash on hand Jan. 1, 1894,		$1,000 00
PAYMENTS.		
City of Boston Bond,		1,000 00
INCOME OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments,	$35 00	
Cash on hand Jan. 1, 1894,	30 22	
		$65 22
PAYMENTS.		
Interest on Boston Bond,		$12 54
Cash on hand Jan. 1, 1895,		52 68
		$65 22
PRESENT INVESTMENT.		
City of Boston Bond,		$1,000 00

DETAILS No. 391.

TECHNICAL EDUCATION FUND, COMMONWEALTH'S GRANT.

[Acts 1863, Chaps. 166 and 220.]

TRANSACTIONS OF THE FUND, 1894.		
No receipts.		
Cash on hand Jan. 1, 1894,		$2,575 35
PAYMENTS.		
City of Boston Bonds,		$2,000 00
Town of Chester Note,		500 00
Total Payments,		$2,500 00
Cash on hand Jan. 1, 1895,		75 35
		$2,575 35
INCOME OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments,	$5,660 70	
Cash on hand Jan. 1, 1894,	751 34	
		$6,412 04
PAYMENTS.		
Massachusetts Agricultural College,		$2,859 00
Massachusetts Institute Technology,		1,429 50
Interest on Boston Bonds,		25 09
Total Payments,		$4,313 59
Cash on hand Jan. 1, 1895,		2,098 45
		$6,412 04
PRESENT INVESTMENTS.		
City of Boston Bonds,	$2,000 00	
of Taunton Bonds,	16,000 00	
Town of Chester Note,	500 00	
of Clinton Notes,	1,000 00	
of Concord Notes,	45,000 00	
of Holbrook Bonds,	15,000 00	
of Mansfield Bonds,	13,000 00	
of Natick Bonds,	20,000 00	
of Reading Bonds,	15,000 00	
of Saugus Bonds,	5,000 00	
of Westborough Notes,	4,000 00	
of Winchester Note,	5,000 00	
		$141,500 00
Cash on hand Jan. 1, 1895,		75 35
Total Fund,		$141,575 35

STATEMENT IX. Trust Funds. DETAILS 392 AND 393.

DETAILS No. 392.

TECHNICAL EDUCATION FUND, UNITED STATES GRANT.

[Acts 1863, Chaps. 166 and 220.]

TRANSACTIONS OF THE FUND, 1894.		
No Transactions.		
INCOME OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments, ...	. . . .	$10,950 00
PAYMENTS.		
Massachusetts Agricultural College, ...	. . . .	$7,300 00
Massachusetts Institute Technology, ...	. . . .	3,650 00
		$10,950 00
PRESENT INVESTMENTS.		
Boston and Albany Railroad Bonds, ...	. . . .	$219,000 00
Total Fund, ...	. . . .	$219,000 00

DETAILS No. 393.

TODD NORMAL SCHOOL FUND.

[Acts 1850, Chap. 63.]

TRANSACTIONS OF THE FUND, 1894.		
No Receipts.		
Cash on hand Jan. 1, 1894, ...	. . . .	$12,100 00
PAYMENTS.		
Town of Braintree Note, ...	. . . .	$3,100 00
of Swampscott Notes, ...	. . . .	9,000 00
		$12,100 00
INCOME OF THE FUND, 1894.		
RECEIPTS.		
Income from Investments, ...	$239 77	
Cash on hand Jan. 1, 1894, ...	20 70	
		$260 47
PAYMENTS.		
C. B. Tillinghast, Treasurer of Board of Education, ...	. . . .	$260 47

TODD NORMAL SCHOOL FUND — *Concluded.*

PRESENT INVESTMENTS,		
Town of Braintree Note,		$3,100 00
of Swampscott Notes,		9,000 00
		$12,100 00

DETAILS No. 394.

ABOLITION OF GRADE CROSSINGS LOAN FUND.

[Acts 1893, Chap. 424; 1894, Chaps. 216, 467 and 545.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Cash from Sales of Bonds,	$250,000 00	
City of Boston,	4,933 07	
of Springfield,	2,103 81	
Town of Attleborough,	983 13	
of Leicester,	442 00	
of Natick,	635 57	
of Palmer,	1,001 00	
of Warren,	353 23	
of West Brookfield,	130 56	
of Westfield,	8,635 22	
of Wilbraham,	364 00	
Total Receipts,		$269,581 59
Cash on hand Jan. 1, 1894,		216,801 74
		$486,383 33
PAYMENTS.		
Paid for Engraving Plates,		$717 50
Paid Boston & Albany Railroad, for crossings at, —		
Auburn, Chapin's Crossing,		5,522 50
Leicester, Mill Street Crossing,		4,109 49
Natick, Lake Crossing,		4,449 02
Richmond, Four Crossings,		10,130 16
Richmond, Widow Hill Crossing,		2,126 21
Warren, Crossman's Crossing,		3,708 96
Wilbraham, Butler's Crossing,		3,822 00
Paid City of Springfield, Armory Street Crossing,		1,050 00
Town of Ashland, Homer Avenue Crossing,		3,598 82
of Brookline, St. Mary's Street,		13,169 21
of Charlton, Tucker's and Jones' Crossings,		980 16
Amount carried forward,		$53,384 03

STATEMENT IX. **Trust Funds.** DETAILS 594.

ABOLITION OF GRADE CROSSINGS LOAN FUND — *Concluded.*

Amount brought forward,		$53,284 [illegible]
Town of Warren, Maple and Southbridge Streets,		1,459 [illegible]
Paid New York, New Haven & Hartford Railroad, for Crossing at,— Westfield, Chapel, Thomas, Main and Silver Streets,		39,324 [illegible]
Paid Old Colony Railroad, for Crossings at,— Attleborough, South Main Street, Hebronville,		13,063 [illegible]
Boston, Tremont Street,		23,958 [illegible]
Brockton,		65,373 [illegible]
Dedham, River Street,		4,927 [illegible]
South Boston, West Fourth Street,		51,600 [illegible]
Paid City of Boston, West Fourth Street, South Boston,		38,886 [illegible]
Town of Attleborough, South Main Street,		700 [illegible]
of Dedham, River Street,		2,982 [illegible]
Total Payments,		$295,161 [illegible]
Cash on hand Jan. 1, 1895,		191,222 [illegible]
		$486,383 [illegible]
INCOME OF THE FUND, 1894.		
RECEIPTS.		
Premium and Interest on Bonds Sold,	$4,286 12	
Cash on hand Jan. 1, 1894,	3,991 65	
		$8,277 [illegible]
PAYMENTS.		
Income of the Sinking Fund,		$7,920 [illegible]
Abolition Grade Crossings Loan Sinking Fund,		357 [illegible]
		$8,277 [illegible]
Total Fund,		$191,222 [illegible]
PREMIUM ON ABOLITION GRADE CROSSINGS LOAN FUND.		
RECEIPTS.		
Received Premium on Bonds Sold,		$5,500 [illegible]
PAYMENTS.		
Paid Sinking Fund,		$5,500 [illegible]

DETAILS No. 395.

ARMORY LOAN FUND.

[Acts 1888, Chap. 384; 1893, Chap. 367; 1894, Chap. 211.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Cash from sale of Bonds,	$110,000 00	
Cash on hand Jan. 1, 1894,	51,447 21	
		$161,447 21
PAYMENTS.		
John W. Leighton, Salary,	$2,500 00	
Auditing Books,	30 00	
		$2,530 00
LAWRENCE ARMORY.		
J. W. Leighton, Travel,	$5 00	
Rubber Hose,	10 00	
Repairing Gutter,	11 50	
Steam Fittings,	12 50	
Sundries,	6 50	
Work on Roof,	48 14	
		93 64
LYNN ARMORY.		
J. W. Leighton, Travel,	$50 25	
Electric Light Installations,	300 00	
Insurance,	75 00	
Marble Tablet,	350 00	
Sundries,	201 61	
D. H. Andrews, Contract,	7,888 00	
Dearborn Brothers, Contract,	26,481 28	
W. B. Gifford, Shades,	94 50	
R. Hollings & Co., Gas Fixtures,	952 28	
William Lunt & Co., Contract,	3,991 13	
Lewis F. Perry & Whitney, Contract,	1,625 00	
Wheeler & Northend, Architects,	300 00	
H. K. Wheeler, Architect,	580 00	
		42,889 05
SPRINGFIELD ARMORY.		
Charles F. Day, Legal Services,	$15 60	
J. W. Leighton, Travel,	124 65	
Fred. T Ley, Surveying,	31 50	
Morrissey & Shea, Contract,	10,000 00	
Waitt & Cutter, Architects,	2,700 00	
		12,871 75
Total Payments,		$58,384 44
Cash on hand Jan. 1, 1895,		103,062 77
		$161,447 21
Total Fund,		$103,062 77

DETAILS No. 396.

BARING BROTHERS & COMPANY.

RECEIPTS.		
Of Bounty Loan Sinking Fund, payment of Bonds,	$1,703,275 00	
Of Kidder, Peabody & Company,	2,447,849 50	
Of Baring Brothers & Company,	112,929 50	
Of Treasurer to correct error,	133 83	
		$4,264,187 [illegible]
Cash on hand Jan. 1, 1894,		122,987 [illegible]
		$4,387,175 [illegible]
PAYMENTS.		
Bonds and Interest paid by them,		$4,384,344 [illegible]
Cash on hand Jan. 1, 1895,		2,831 [illegible]
		$4,387,175 [illegible]

DETAILS No. 397.

BOARD OF REGISTRATION IN DENTISTRY FUND.

[Acts 1887, Chap. 137.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Balance from Board of Registration in Dentistry (Revenue),	$573 92	
Received of E. N. McLeod, Secretary,	390 00	
		$963 [illegible]
PAYMENTS.		
E. N. McLeod, Services,	$40 00	
Expenses,	98 50	
		$138 [illegible]
J. Searle Hurlbut, Services,	$65 00	
Expenses,	57 48	
		122 [illegible]
Thomas J. Barrett, Services,	$65 00	
Expenses,	57 00	
		122 [illegible]
G. E. Mitchell, Services,	$65 00	
Expenses,	44 50	
		1[illegible]
Amount carried forward,		$1[illegible]

STATEMENT IX. Trust Funds. DETAILS 398.

BOARD OF REGISTRATION IN DENTISTRY FUND — *Concluded.*

Amount brought forward,		$492 48
John F. Dowsley, Services,	$65 00	
Expenses,	25 75	
		90 75
Total payments,		$583 23
Cash on hand Jan. 1, 1895,		380 69
		$963 92
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1895,		$380 69

DETAILS No. 398.

BOARD OF REGISTRATION IN MEDICINE FUND.

[Acts 1894, Chap. 458.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Received of Edward J. Forster, Secretary,		$3,000 00
PAYMENTS.		
Edward J. Forster,		$1,034 66
E. Miles,		105 30
W. P. Bowers,		40 64
B. Whittier,		40 00
L. Chase,		34 05
C. Walker,		30 90
C. Cutler,		10 10
H Blodgett,		10 00
dvertising,		291 75
rinting,		280 20
ohn E. Campbell, Services,		150 00
ostage,		72 00
tationery,		43 26
ubber Stamps,		39 25
ailing-tubes,		32 10
eference Books,		14 45
ddressing Notices,		9 14
essenger and Telegrams,		5 85
amphlet Cases,		5 45
Total Payments,		$2,249 10
ash on hand Jan. 1, 1895,		750 90
		$3,000 00
PRESENT INVESTMENT.		
ash on hand Jan. 1, 1895,		$750 90

DETAILS No. 399.

BOARD OF REGISTRATION IN PHARMACY FUND.

[Acts 1885, Chap. 313]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Balance from Board of Registration in Pharmacy (Revenue),	$261 94	
Received of F. H. Butler, Secretary,	836 00	
		$1,097 94
PAYMENTS.		
F. H. Butler, Secretary,		$338 95
John A. Rice,		161 1[illegible]
H. M Whitney,		140 7[illegible]
John Larrabee,		90 1[illegible]
A. K. Tilden,		35 9[illegible]
Typewriting and Engrossing,		14 9[illegible]
Examination Papers,		8 0[illegible]
Lists of Questions,		4 5[illegible]
Rolls,		2 00
Total Payments,		$795 54
Cash on hand Jan. 1, 1895,		3[illegible]
		$1,097 94
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1895,		$302 4[illegible]

DETAILS No. 400.

COMMONWEALTH'S FLATS IMPROVEMENT FUND.

[Res. 1881, Chap. 71; Acts 1875, Chap. 239; 1878, Chap. 237; 1884, Chap. 314; 1889, Chap. 8[illegible]]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Income from Investment,		$3,386 [illegible]
Amount of Appropriation,	$40,000 00	
Cunningham Iron Works Co., Note,	3,454 00	
Walworth Manufacturing Co.,	1,093 20	
George C. Corcoran, on account of agreement,	300 00	
Terence Cavanagh, Rent of Land,	30 00	
Peter McConerty, Rent of Land,	30 00	
J. D. O'Keefe, Rent of Land,	30 00	
		44,937 [illegible]
Total Receipts,		$48,323 [illegible]
Cash on hand Jan. 1, 1894,		72,685 [illegible]
		$121,008 [illegible]

COMMONWEALTH'S FLATS IMPROVEMENT FUND — *Concluded.*

PAYMENTS.		
Perkins & White,		$18,994 50
Eastern Dredging Company,		4,695 39
Frank W. Hodgdon, Services,	$2,500 00	
Expenses,	237 92	
		2,837 92
L. H. Bateman,		1,083 50
Samuel A. Warren,		1,080 00
Boynton Brothers,		850 00
John King,		720 00
Martin Green,		628 00
H. A. Symonds,		322 00
J. R. Burke,		65 00
Boston Herald Co.,		46 00
Hire of Towboat,		45 00
Globe Newspaper Co.,		34 40
Boston Daily Advertiser,		22 50
Engineering Record,		14 00
Frost & Adams,		11 00
S. D. Hicks & Son,		4 50
Total Payments,		$31,353 71
Cash on hand Jan. 1, 1895,		89,654 85
		$121,008 56
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1895,		$89,654 85

DETAILS No. 401.

FITCHBURG RAILROAD SECURITIES LOAN FUND.

[Acts 1893, Chap. 406.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Received of Drexel, Morgan & Co., for Bonds sold,	$1,900,000 00	
Received of E. R. Morse, for Bonds sold,	100,000 00	
Cash on hand Jan. 1, 1894,	1,500,000 00	
		$3,500,000 00
PAYMENTS.		
Fitchburg Railroad Securities Loan Sinking Fund,		$3,500,000 00

STATEMENT IX. Trust Funds. DETAILS 402.

FITCHBURG RAILROAD SECURITIES LOAN FUND — *Concluded.*

PREMIUM ON FITCHBURG RAILROAD SECURITIES LOAN FUND.		
RECEIPTS.		
Received Premium on Bonds Sold,		$63,540 00
Received Premium on Bonds Purchased,		447 50
Cash on hand Jan. 1, 1894,		95,310 00
		$159,297 50
PAYMENTS.		
Paid Fitchburg Railroad Securities Loan Fund,		$158,850 00
Premium on Brockton Bonds,		447 50
		$159,297 50

DETAILS No. 402.

MASSACHUSETTS VOLUNTEERS FUND.

[Acts 1894, Chap. 67.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Bounty Loan Sinking Fund,		$42,304 07
PAYMENTS.		
Income,		$383 37
Henry Kelley,		66 67
City of Fall River Bonds,		40,000 00
Total Payments,		$40,450 04
Cash on hand Jan. 1, 1895,		1,854 03
		$42,304 07
PRESENT INVESTMENTS.		
City of Fall River Bonds,		$40,000 00
Cash on hand Jan. 1, 1895,		1,854 03
		$41,854 03
INCOME MASSACHUSETTS VOLUNTEERS FUND.		
RECEIPTS.		
Interest on Deposits,	$843 29	
Balance over invested,	383 37	
		$1,226 66
PAYMENTS.		
Paid Premium and Interest on Fall River Bonds,		$1,226 66

DETAILS No. 403.

MEDFIELD INSANE ASYLUM LOAN FUND.

[Acts 1894, Chaps. 391, 465 and 526.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Received of R. L. Day & Co., for Bonds sold, . . .		$700,000 00
PAYMENTS.		
CONTRACTS.		
F. L. White & Co., Administration Building,	$333 29	
F. L. White & Co., Quiet Patients Building,	10,087 46	
F. L. White & Co, Buildings A, . . .	5,237 46	
F. L. White & Co., Buildings B, . . .	34,766 38	
F. S. Robbins, Infirmary Buildings, . .	4,654 18	
F. S. Robbins, Industrial Buildings, . .	5,502 99	
F. S. Robbins, Buildings C, . . .	36,668 18	
F. S. Robbins, Buildings D, . . .	28,809 63	
F. S. Robbins, Buildings E, F and L, . .	9,188 50	
L. T. Houghton, Buildings G, H, I and J, .	58,553 36	
Albert B. Franklin, Heating and Ventilating, ...	40,855 52	
Gennaro, Long & Little, Grading, . .	18,904 32	
Andrew Carberry, Sewers, ...	9,069 42	
General Electric Company, ...	4,200 00	
Smith Heating and Ventilating Co., . .	2,000 00	
Stone & Webster, ...	100 00	
Boston Lightning Rod Co, ...	100 00	
E. Worthington, Jr., Civil Engineer, . .	918 00	
W. P. Wentworth, Architect, . . .	1,000 00	
A. E. Read, Engineer, ...	350 00	
Norman W. Clark, Superintendent, . .	828 00	
Advertising, ...	34 50	
Auction Sale of Grass, ...	10 00	
Carriage Robes, ...	10 00	
Democrat Wagon, ...	200 00	
Express and Freight, ...	6 06	
Grading, ...	25 00	
Hose and Cart, ...	213 32	
Labor at Pumping Station, . . .	7 00	
Locke Damper Regulator, ...	100 00	
Oil, ...	3 75	
Piping, ...	24 14	
Repairing Pumps, ...	6 79	
Stationery, ...	10 00	
Teaming, ...	16 35	
Tools, ...	21 45	
Reimbursed the Revenue under authority of Chapter 391, Acts of 1894, . . .	128,960 47	
		$401,775 52
Cash on hand Jan. 1, 1895, ...	. . .	298,224 48
		$700,000 00
Total Fund, ...	. . .	$298,224 48

STATEMENT IX. Trust Funds. DETAILS 404.

MEDFIELD INSANE ASYLUM LOAN FUND — *Concluded.*

RECAPITULATION.				
1890.				
Appropriation, .	$30,000 00			
Expended, ...		$22,679 16		
1892.				
Appropriation, .	8,000 00			
Expended, ...		8,398 12		
1893.				
Appropriation, .	10,500 00			
Loan, . .	500,000 00			
Expended, ...		89,752 85		
1894.				
Appropriation, .	9,000 00			
Loan, . .	200,000 00			
Expended, ...		317,908 17		
Total, . .	$757,500 00	$438,738 30		
PREMIUM ON MEDFIELD INSANE ASYLUM LOAN FUND.				
RECEIPTS.				
Interest from R. L. Day & Co., . . .			$5,512 50	
Interest on Deposits, ...			4,918 21	
				$10,430 71
PAYMENTS.				
Interest on Loan, ...			. . .	$5,512 50
Medfield Asylum Loan Sinking Fund, .			. . .	4,918 21
				$10,430 71

DETAILS No. 404.

METROPOLITAN PARKS LOAN FUND.

[Acts 1894, Chaps. 407 and 509.]

TRANSACTIONS OF THE FUND, 1894.				
RECEIPTS.				
New York Life Insurance Co., principal of issue, ...			$1,000,000 00	
Blake Brothers & Co., for Bonds due in 1934, ...			100,000 00	
State House Loan Fund, 1901, for Note, . .			100,000 00	
Principal Commonwealth Note, . . .			300,000 00	
				$1,500,000 00

METROPOLITAN PARKS LOAN FUND — *Continued.*

PAYMENTS.			
Secretary, —			
H. S. Carruth, Salary,		$3,166 66	
EXPENSES.			
Mary B. Habberly, Salary,		550 00	
Advertising,		91 01	
Blue Prints,		22 05	
Board of Horse,		135 75	
Books,		3 40	
Carriage Hire,		436 50	
Clippings,		30 45	
Cotton Cloth,		26 42	
Dinners,		132 30	
Directory,		5 50	
Doorcheck,		5 00	
Express,		15 95	
Flags,		30 00	
Framing Maps,		6 30	
Furniture,		255 65	
Hardware,		10 12	
Hire of Horses and Carts,		44 15	
Lantern Slides,		3 60	
Maps,		5 00	
Matches and Oil,		70	
Painting Letters,		4 43	
Photographs,		134 82	
Postage,		263 32	
Printing,		369 77	
Rent of Rooms, 111 Court St.,		1,419 82	
Repairs,		6 53	
Soap,		1 05	
Stationery,		506 27	
Stenographer,		109 00	
Telephone,		228 13	
Towel Supply,		13 25	
Travel,		459 14	
Typewriter Supplies,		25 30	
Typewriting,		28 55	
Wrapping Paper,		7 59	
F. A. Foster, Services,		103 90	
F. C. Manchester, Services,		56 10	
Edmund A. Mahoney, Services,		196 00	
Olmsted, Olmsted & Eliot, Services,		12 31	
W. Rackemann, Expenses,		196 20	
Gerald Wyman, Services,		214 25	
			$9,332 24
Carriage Hire,	$31 00		
Hardware,	62 12		
Horse Hire,	112 50		
Labor,	442 94		
Amount carried forward,			$9,332 24

STATEMENT IX. Trust Funds. DETAILS 404.

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amount brought forward,			$9,332 24
Ladders,	$20.79		
Photographs,	25 00		
Postage,	13 50		
Printing,	342 28		
Rent of Rooms, 111 Court Street,	141 67		
Stationery,	43 74		
Stenographer,	16 89		
Travel,	53 35		
Balch & Rackemann, Services,	3,101 35		
Sylvester Baxter, Services,	250 00		
Peleg Bronson, Wood,	30.00		
F. A. Foster, Services,	7 05		
Hodges & Harrington, Legal Services,	228 61		
E. A. Mahoney, Services,	4 00		
J. C. McCarthy, Services,	5 00		
Olmsted, Olmsted & Eliot, Services,	122 75		
S. L. Richardson, Services,	55 43		
		$5,109 97	
BEAVER BROOK RESERVATION.			
Building Wall,	$929 50		
Fence,	573 00		
Hardware,	2 26		
Hire of Horses and Carts,	58 00		
Horse, Cart and Harness,	200 00		
Labor,	2,360 31		
Lumber,	212 28		
Painting,	52 25		
Balch & Rackemann, Services,	75.00		
Olmsted, Olmsted & Eliot, Services,	211 86		
William T. Pierce, Services,	500 46		
Chester Sprague, Repairs on Waverley Park House,	1,018 75		
J. C. Wellman, Contract for painting,	53.00		
Martin McNulty, Land in Waltham,	1,000 00		
William H. Perkins and William C. Howard, Land in Belmont and Waltham,	10,000 00		
		17,246 67	
BLUE HILLS RESERVATION.			
Cement,	$2.60		
Drilling,	24.00		
Dynamite and Fuse,	307.15		
Amounts carried forward,	$333 75	$22,355 64	$9,332 24

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$333 75	$22,355 64	$9,332 24
Hardware,	244 32		
Harness,	25 50		
Hire of Horses and Carts,	4,302 95		
Labor,	24,480 98		
Lettering,	9 40		
Lumber,	4 70		
Photographs,	173 10		
Sewer Pipe,	1,540 95		
Sharpening Tools,	376 80		
Sketch for Tool House,	30 00		
Balch & Rackemann,	10,896 48		
Sylvester Baxter,	55 00		
J. Walter Bradlee, Commission,	1,245 21		
Charles E. C. Breck, Surveys and Plans,	870 26		
Coleman & Joyce, Wood,	40 00		
A. S. Ferry, Wood,	10 00		
Luther Ford, Wood,	21 62		
Hopkins & Bacon, Legal Services,	2,544 00		
J. F. Johnson et al., Unexpired Lease of Land in West Quincy,	150 00		
John W. Lawrence, Wood,	250 00		
Michael Leahy, Wood,	9 00		
Olmsted, Olmsted & Eliot, Services,	1,526 90		
H. T. Whitman, Services,	1,372 05		
Adams Real Estate Trust, Land in Quincy,	9,786 50		
Meriah S. and Freeman S. Arnold, Land in Quincy,	425 00		
Charles F. Babcock, Land in Milton,	562 50		
Margaret and Alice Babcock, Land in Milton and Quincy,	780 00		
Walter T. Babcock, Clara J. Babcock and Josephine M. Babcock, Land in Quincy,	507 00		
George W. Bass, Land in Quincy,	490 00		
Eliza T. Bates, Land in Quincy,	240 00		
Daniel W. Baxter, Land in Quincy,	270 00		
Charles A. Belcher, Land in Quincy,	299 00		
Hudson L. Bowley, Land in Milton and Quincy,	1,117 50		
Mary T. Bowley, Land in Quincy,	1,100 00		
J. Walter Bradlee, Land in Quincy,	531 25		
Amounts carried forward,	$66,621 72	$22,355 64	$9,332 24

STATEMENT IX. Trust Funds. DETAILS 404.

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$66,621 72	$22,355 64	$9,332 24
John Briesler's Heirs, Land in Quincy,	100 00		
Maria J. Brooks, August F. Nightingale and Ellen F. Bush, Land in Quincy,	100 00		
Mary Amanda Bump *et al.*, Land in Quincy,	1,002 19		
Lycena Chaddock, Land in Milton and Quincy,	408 00		
Catherine Elizabeth Winslow Clark, Winslow Clark and Elton Clark, Land in Quincy,	275 00		
Samuel Cook, Land in Milton,	600 00		
Walter T. and Samuel Cook, Land in Quincy,	540 00		
Thomas K. Cummins *et al*, Land in Milton,	525 00		
Horace A. Davenport, Land in Canton,	5,000 00		
Mary DeF. Denny, Land in Milton,	4,306 25		
Edwin J. Fairbank *et al.*, Land in Milton,	280 00		
Job Faxon's Heirs, Land in Quincy,	1,200 00		
Mary S. Fenno, Land in Quincy,	330 00		
J. M. Forbes, Land in Milton and Quincy,	3,120 00		
Hiram A. French, Land in Quincy,	1,720 00		
Samuel Gannett and Martha E. Copeland, Executors and Trustees, Land in Quincy,	3,255 00		
Thomas E. Grover and Waldo E. Davenport, Land in Milton and Quincy,	200 00		
Margaret M. Hade, Land in Quincy,	75 00		
Joseph E. Hall and Samuel Gannett, Trustees, Land in Quincy,	399 00		
Augustus Hemenway, Charles J. Morrill and Reginald Gray, Executors, Land in Milton,	17,164 00		
Samuel H. Houghton and Walter F. Dickson, Land in Quincy,	350 00		
Dorothy E. Holbrook, Land in Quincy,	100 00		
Charles H. Howard and Caleb F. Hunt, Land in Quincy,	600 00		
Amounts carried forward,	$108,271 16	$22,355 64	$9,332 24

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$108,271 16	$22,355 64	$9,332 24
Charles H. Howard, Emma J. Thayer, Arthur E. Mann and Mary E. Alden, Land in Quincy,	733 33		
Charles H. Howard, Guardian of Mary E. Howard and James C. Howard, Land in Quincy,	366 67		
Edwin W. Hunt, Henry E. Hunt, Henry W. Nye, and Ella A. Richardson, Land in Quincy,	210 00		
George T. Hunt, Land in Quincy,	1,582 50		
George T Hunt, Charles H. Howard and Charles H. Howard, Trustee, Land in Quincy,	460 00		
Joshua Hunt, Land in Quincy,	4,500 00		
Joshua Hunt and Susan J. Hale, Land in Quincy,	100 00		
Joshua Hunt, Susan J. Hale, Charles H Howard and Charles H. Howard, Trustee, Land in Quincy,	640 00		
Joshua Hunt, Guardian of Esther Hunt, Land in Milton and Quincy,	1,500 00		
Thomas G. Hunt, Land in Milton and Quincy,	666 00		
Elizabeth Jillson *et al.*, Land in Quincy,	157 50		
Preston P. Kittredge, Land in Quincy,	315 00		
Dennis Mahoney, Land in Canton,	1,000 00		
Edwin M. Mann, Land in Quincy,	190 00		
Harvey Mann, Fred Howard Mann and Emma R. Towns, Land in Quincy,	850 00		
Horace P. Mann, Laura A. Tileston and Mary E. Reynolds, Land in Quincy,	1,000 00		
Royal T. Mann, Land in Quincy,	362 50		
Frank C. Manson and Fred H. Hersey, Land in Quincy,	270 00		
Isabella McDonald, Land in Quincy,	300 00		
Edward Murphy, Land in Quincy,	1,000 00		
Elizabeth S. G. Nightingale, Land in Quincy,	402 50		
Amounts carried forward,	$124,877 16	$22,355 64	$9,332 24

STATEMENT IX. Trust Funds. DETAILS 404.

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$124,877 16	$22,355 64	$9,332 21
Joanna C. Nightingale et al., James Nightingale, Guardian for Charles W. and George W. Nightingale, Land in Quincy,	1,837 50		
James Nightingale, Land in Quincy, ...	560 00		
Jeremiah Nightingale, Land in Quincy, ...	675 00		
J. Warren Nightingale, Land in Quincy, ...	330 00		
Francis T. and William J. O'Brien, Land in Quincy, .	110 00		
James A. Packard, Land in Quincy, ...	500 00		
Lauretta I. Park, Land in Quincy,	3,000 00		
Eben C. and Mary E. Peebles, Land in Quincy, ...	400 00		
C. E. Perkins, William H. Forbes and J. Malcolm Forbes, Trustees, Land in Quincy, . .	10,000 00		
Pope & Turner, Land in Milton, .	4,500 00		
Charles Prescott et al., Land in Quincy, ...	1,000 00		
Edward W. Reed, Land in Milton, ...	180 00		
Margaret E. Reed, Guardian of Warren E. and Elliott W. Reed, Land in Milton, ...	920 00		
William R. Richards, Assignee, Land in Quincy, ...	531 25		
A. Lawrence Rotch, Land in Canton and Milton, ...	7,752 00		
N. M. Safford, Land in Quincy, .	2,504 00		
John O. Shaw, Jr., Trustee, Land in Canton, ...	2,000 00		
Joel F. Sheppard, Land in Quincy, ...	500 00		
Olive I. Snow et al., Land in Quincy, ...	960 00		
Thomas J. Sullivan et al., Land in Quincy, ...	1,404 00		
J. C. Talbot's Heirs, Land in Milton, ...	20,000 00		
Albert K. Teele and Harriet C. Tucker, Land in Quincy, . .	1,066 80		
Henry F. Thayer, Land in Quincy, ...	416 67		
Seth A. Thayer, Land in Quincy,	382 00		
James Thoms, Land in Quincy,	1,500 00		
Amounts carried forward,	$187,906 38	$22,355 64	$9,332 21

STATEMENT IX. **Trust Funds.** DETAILS 404.

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$187,906 38	$22,355 64	$9,332 24
Edw. V. Trask, Land in Quincy,	75 00		
Fanny A. Tucker, Land in Milton,	900 00		
Herbert B. Tucker, Land in Quincy,	1,675 00		
John A. Tucker, Land in Milton and Quincy,	11,563 00		
Stillman L. Tucker, Land in Milton,	270 00		
Stillman L. Tucker, Land in Quincy,	400 00		
Wallace C. Tucker, Land in Quincy,	1,675 00		
Sarah F. Upham, Land in Quincy,	590 00		
William Vandervoort, Land in Quincy,	233 00		
E. D. Wadsworth, Land in Milton,	330 00		
Geo. W. Wales, Land in Quincy,	120 00		
Henry C. Wainwright and Daniel Denny, Land in Milton,	5,000 00		
Horace E. Ware, Land in Quincy,	240 00		
Theodore T. Whitney et al., Land in Milton and Quincy,	837 50		
Roger Wolcott, Land in Milton,	32,650 00		
		244,464 88	
CHARLES RIVER RESERVATION.			
Nash & Hunter,	$627 38		
Olmsted, Olmsted & Eliot,	126 38		
		753 76	
HEMLOCK GORGE.			
William T. Pierce,		139 54	
MIDDLESEX FELLS.			
Carriage Hire,	$15 00		
Coal,	2 50		
Drilling,	17 38		
Dynamite,	69 35		
Hardware,	64 15		
Hire of Horses and Carts,	3,623 56		
Labor,	12,750 78		
Lettering,	145 00		
Lumber,	48 82		
Paint,	22 79		
Photographs,	137 20		
Sewer Piping,	1,139 91		
Sharpening Tools,	22 98		
Stove Pipe,	13 45		
Balch & Rackemann,	4,160 63		
Charles M. Ball,	6 25		
Sylvester Baxter,	75 00		
Bradford Hamilton,	20 00		
Amounts carried forward,	$22,334 75	$267,714 82	$9,332 24

STATEMENT IX. Trust Funds. DETAILS 404.

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward,	$22,334 75	$267,714 82	$9,332 24
Hodges & Harrington, Legal Services,	1,001 96		
Olmsted, Olmsted & Eliot,	1,183 79		
William T. Pierce,	187 09		
Whidden & Co.,	103 04		
A. D. Carter, Wood,	35 00		
John Botume's Heirs, Land in Stoneham,	2,250 00		
Catherine M. Crawford, Land in Melrose,	450 00		
James F. Dwinell, Land in Winchester,	2,025 00		
Arad Gerry, Land in Stoneham,	6,500 00		
Pauline Gerry, Land in Stoneham,	1,970 00		
James S. H. Green, Land in Stoneham,	100 00		
J. A. Harwood, Land in Medford,	3,824 80		
Charles D. Hayward, Land in Winchester,	800 00		
Charles S. Mackenzie, Land in Winchester,	4,650 00		
Margaret Magoun, Land in Malden,	4,216 33		
George W. and King William Mansfield, Land in Stoneham,	2,366 40		
Pauline Newhall, Land in Melrose,	2,000 00		
Margaret Ann Sanborn, Land in Winchester,	1,788 40		
A. Francis Shepardson, Land in Medford,	200 00		
David N. and James N. Skillings, Land in Winchester,	626 80		
Jacob C. Stanton, Land in Winchester,	900 00		
Louisa Weeks, Land in Stoneham,	11,200 00		
Arthur L. Wyman, Land in Winchester, Stoneham and Medford,	45,000 00		
		115,713 36	
REVERE BEACH RESERVATION.			
Balch & Rackemann,	$450 00		
Fred Brooks,	325 00		
B. F. Flinn,	15 00		
Olmsted, Olmsted and Eliot,	47 97		
E. K. Turner,	156 00		
		993 97	
Amounts carried forward,		$384,422 15	$9,332 24

METROPOLITAN PARKS LOAN FUND — *Continued.*

Amounts brought forward, . . .		$384,422 15	$9,332 24
STONY BROOK RESERVATION.			
Hire of Horses, ...	$137 00		
Labor, ...	2,293 25		
Photographs, ...	34 80		
Sharpening Tools, . . .	3 70		
Balch & Rackemann, . . .	225 00		
George H. Ingraham, . . .	20 00		
Olmsted, Olmsted and Eliot, .	232 70		
G. S. Rice and G. E. Evans, .	655 20		
G. L. Richardson, ...	527 99		
George W. Morse, Land in Hyde Park, ...	8,000 00		
		12,129 64	
WEST ROXBURY RESERVATION.			
William B. Blakemore, Land in West Roxbury, . . .	$26,918 00		
Letitia B. Evans and John E. Blakemore, Land in West Roxbury, ...	10,096 00		
		37,014 00	
			433,565 79
			$442,898 03
Paid for Commonwealth's Notes, . .		. . .	400,000 00
Total Payments, ...		. . .	$842,898 03
Cash on hand Jan. 1, 1895, ...		. . .	657,101 97
			$1,500,000 00
SERIES NO. TWO.			
RECEIPTS.			
W. I. Quintard, principal of Loan, ...			$500,000 00
PAYMENTS.			
BOULEVARDS.			
Dynamite, ...		$28 80	
Hardware, ...		196 98	
Hire of Horses, ...		1,109 31	
Powder & Fuses, ...		19 77	
Frank A. Foster, Surveying, ...		4,126 22	
John W. McClintock, Services and Expenses,		1,494 74	
Nash & Hunter, Services, ...		484 44	
Olmsted, Olmsted & Eliot, ...		1,811 66	
William T. Pierce, Surveying, . . .		2,375 09	
G. L. Richardson, Services, ...		210 87	
A. F. Sargent, Surveys and Plans, . .		1,200 00	
H. T. Whitman, Services, ...		615 58	
			$13,673 46
Amount carried forward, . . .		. . .	$13,673 46

STATEMENT IX. **Trust Funds.** DETAILS 405.

METROPOLITAN PARKS LOAN FUND — *Concluded.*

Amount brought forward,		$13,673 46
BLUE HILLS.		
Labor,		4,865 71
MIDDLESEX FELLS.		
Labor,	$6,193 98	
Gravel,	30 00	
Teaming,	427 53	
Frank A. Foster, Surveying,	125 80	
		6,777 31
Total Payments,		$25,316 48
Cash on hand Jan. 1, 1895,		474,683 52
		$500,000 00
PREMIUM ON METROPOLITAN PARKS LOAN FUND.		
RECEIPTS.		
Premium on Bonds,		$94,725 00
PAYMENTS.		
American Bank Note Company,	$634 00	
For Advertising,	142 88	
Interest on Loan,	93,948 12	
		$94,725 00
PREMIUM ON METROPOLITAN PARKS LOAN FUND, SERIES NO. TWO.		
RECEIPTS.		
W. I. Quintard, Premium on Loan,		$45,000 00
PAYMENTS.		
Paid Interest on Loan,		$45,000 00

DETAILS No. 405.

METROPOLITAN PARKS TRUST FUND.

[Acts 1893, Chap. 407.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Edwin F. Atkins,	$10,000 00	
Mary E. Atkins,	2,500 00	
		$12,500 00
No Payments.		
Cash on hand Jan. 1, 1895,		$12,500 00

DETAILS No. 406.

METROPOLITAN SEWERAGE LOAN FUND.

[Acts 1889, Chap. 439; 1894, Chap. 307.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Cash from Sales of Bonds, May 4,	$464,000 00	
October 19,	4,000 00	
November 2,	1,000 00	
November 27,	25,000 00	
December 14,	6,000 00	
		$500,000 00
City of Brockton Note,	. . .	30,000 00
State Treasurer's Note,	. . .	200,000 00
Total Receipts,	. . .	$730,000 00
Cash on hand Jan. 1, 1894,	. . .	955,473 08
		$1,685,473 08
PAYMENTS.		
Commissioners, —		
Hosea Kingman, Salary,	$3,000 00	
Tilly Haynes, Salary,	3,000 00	
Harvey N. Collison, Salary,	3,000 00	
		$9,000 00
Engineer, —		
Howard A. Carson, Salary,	$7,500 00	
Travel,	27 40	
		7,527 40
Clerk, —		
Edward P. Fisk, Salary,	. . .	2,500 00
Expenses, —		
W. D. Turner, Attorney,	$1,500 00	
Nelson A. Hallett,	1,200 00	
Herbert E. Brayton,	1,500 00	
Waldo A. Martin,	780 00	
Walter Donovan,	1,700 00	
Alice G Mason,	600 00	
Advertising,	334 58	
Architect,	2,088 25	
Asphalt,	453 10	
Atlas,	25 00	
Bags,	194 00	
Belting,	176 70	
Blacksmithing,	44 76	
Blocks,	64 04	
Blowers,	35 37	
Blue Prints,	370 09	
Board at Hospital,	36 00	
Amounts carried forward,	$11,101 89	$19,027 40

STATEMENT IX. Trust Funds. DETAILS 46.

METROPOLITAN SEWERAGE LOAN FUND — *Continued.*

Amounts brought forward, ...	$11,101 89	$19,027 46
Boilers, ...	285 00	
Bolts, ...	1,368 72	
Books, ...	19 75	
Bricks, ...	15,609 62	
Brooms and Pails, ...	116 29	
Brushes, ...	206 54	
Candles, ...	456 62	
Canvas, ...	350 65	
Carriage Hire, ...	995 00	
Casket for Thomas Connelly, ...	40 00	
Cement, ...	69,503 73	
Clay, ...	122 50	
Cloth for Joints, ...	163 21	
Coal, ...	15,988 59	
Driver's Services, ...	945 00	
Dump Cars, ...	211 50	
Electric Lights, ...	1,005 17	
Engine Repairs, ...	74 23	
Furniture, ...	21 80	
Gaskets, ...	381 90	
Gasolene, ...	480 65	
Hardware and Tools, ...	9,740 85	
Hay, ...	24 66	
Hose, ...	751 69	
Ice, ...	20 00	
Ironwork, ...	1,797 78	
Labor, ...	313,253 00	
Laying Stone at Sea Wall, ...	567 75	
Lightning Rods, ...	107 00	
Lumber, ...	32,257 31	
Manhole Frames and Covers, ...	2,069 48	
Maps, ...	12 37	
Medical Services, ...	20 00	
Oakum, ...	102 83	
Oil, ...	1,338 51	
Packing, ...	140 88	
Paint, ...	99 27	
Photographer's Supplies, ...	405 58	
Piles, ...	3,727 27	
Piping, ...	6,340 44	
Postage, ...	68 74	
Printing, ...	1,425 02	
Pulleys, ...	288 14	
Pulsometers, ...	1,950 00	
Pumps, ...	1,148 42	
Rails, ...	111 05	
Rent of Boilers, ...	372 50	
Rent of Concrete Mixer, ...	201 00	
Rent of Derricks, ...	1,073 77	
Amounts carried forward, ...	$498,863 67	$19,027 4

METROPOLITAN SEWERAGE LOAN FUND — *Continued.*

Amounts brought forward, . . .	$498,863 67	$19,027 40
Rent of Engines, ...	9,172 39	
Rent of Land, ...	95 17	
Rent of Machines, ...	2,674 03	
Rent of Office, Cambridge, ...	70 00	
Rent of Offices, ...	3,050 04	
Rent of Pile Drivers, ...	277 50	
Rent of Pulsometers, ...	208 50	
Rent of Pumps, ...	861 57	
Rent of Steam-Tug Boats, ...	240 50	
Rent of Safes, ...	310 00	
Rent of Tools, ...	446 88	
Repairing Typewriter, ...	28 20	
Repairing Water Pipes, ...	315 00	
Rope, ...	560 03	
Rubber Goods, ...	1,286 30	
Safe, ...	90 00	
Salt, ...	6 00	
Sand and Gravel, ...	16,098 23	
Sewer Plates, ...	1,433 67	
Stationery, ...	788 46	
Steel Plates, ...	509 01	
Stenographer's Services, ...	144 07	
Stone, ...	12,400 18	
Submarine Work, ...	252 00	
Tarred Paper, ...	238 21	
Teaming, ...	2,127 17	
Telephone, ...	708 72	
Towing, ...	18 00	
Travel,.	1,940 36	
Tunnelling Tools, ...	645 20	
Wardrobe, ...	10 00	
Waste, ...	99 47	
Water Coolers, ...	8 50	
Water Gates, ...	720 00	
Water Rates, ...	2,079 70	
Witnesses, ...	115 65	
Wrapping Paper, ...	9 71	
dward P. Allis Co., Contract, . . .	50,289 19	
ay State Dredging Co , Contract, . .	1,563 43	
ndrew W. Boyne, Contract, . . .	16,315 51	
helsea Highway Department, Repairing Second Street, ...	500 00	
avid L. Clements, Contract, . . .	538 92	
hn Duffey, Contract, ...	981 22	
stern Dredging Co., Contract, . .	16,143 09	
erson & Liddle, Contract, . . .	1,421 52	
ooch & Pray, Contract, ...	14,025 00	
mes Heath & Son, Contract, . . .	57,665 58	
enry Hertz, Contract, ...	981 22	
Amounts carried forward, . . .	$719,326 77	$19,027 40

STATEMENT IX. **Trust Funds.** DETAILS 406.

METROPOLITAN SEWERAGE LOAN FUND — *Continued.*

Amounts brought forward, . . .	$719,326 77	$19,027 40
Jones & Meehan, Contract, . . .	11,489 55	
Lindsey & Cudmore, Contract, . . .	21,948 50	
Charles Linehan, Contract, ...	21,479 29	
Edward Lynch & Co., Contract, . .	2,295 00	
Christy McBride, Contract, ...	2,910 23	
Alexander McInnis, Contract, . . .	623 02	
Metropolitan Construction Co., Contract, .	108,794 71	
William L. Miller, Contract, . . .	590 00	
Moulton & O'Mahoney, Contract, . .	9,697 76	
National Construction Co., Contract, . .	917 98	
Nay & Ellis, Contract, ...	2,884 80	
Pigeon Hill Granite Co., Contract, . .	800 00	
John L. Reardon & Co., Contract, . .	14,184 99	
Orin P. Roberts, Contract, ...	4,300 00	
Rockport Granite Co., Contract, . . .	1,446 55	
John Sheehan, Contract, ...	31,150 70	
Edward E. Strout, Contract, . . .	15,385 00	
Trumbull & Ryan, Contract, . . .	15,103 92	
Weaving, Booth & Co., Contract, . .	13,620 52	
Thomas J. Young & Co., Contract, . .	917 46	
EXPENSES OF LAWSUITS.		
Boston & Albany Railroad Co., amount of costs, ...	36 32	
J. D. Long and W. D. Turner, . . .	2,200 00	
John McCormack, ...	300 00	
Oliver Stevens, ...	1,200 00	
William D. Turner, ...	950 00	
W. D. Turner and H. C. Attwill, . .	350 00	
DAMAGES.		
Charles D. Adams, Attorney, . . .	100 00	
Frederick Ayer, ...	2,322 21	
Baeder, Adamson & Co., ...	500 00	
Boston & Albany Railroad Co., . . .	7,858 42	
Alfred A. Baldwin, ...	25 00	
Boston Rubber Shoe Co., ...	1,500 00	
Alexander Bradford, ...	84 00	
J. M. Brown, ...	75 50	
J. M. Brown, for Estate of Ellen R. Brown,	607 50	
Cambridge Field Co., ...	1,350 00	
P. Canary, ...	5 00	
Michael Casey, ...	50 00	
City of Cambridge, ...	521 80	
O. H. Carpenter, Attorney, ...	100 00	
Joseph Conroy, ...	325 00	
Alexis Cutting, ...	96 00	
Charles H. Davis, ...	8 00	
Joseph H. Eayrs' Heirs, ...	75 00	
Amounts carried forward, . . .	$1,020,506 50	$19,027 40

METROPOLITAN SEWERAGE LOAN FUND — *Continued.*

Amounts brought forward, . . .	$1,020,506 50	$19,027 40
Everson & Liddle, damagas to Moses P. Richardson, ...	1,410 00	
Patrick H. Fedigan, ...	300 00	
Robert O. Fuller, ...	75 00	
Ellen Gately, ...	270 68	
Mary E. Gibbs, ...	18 29	
Goodell & Winn, ...	110 00	
James O. Goodwin, ...	525 00	
Moses Goldband, ...	30 00	
Benjamin Hadley and Wilbur P. Rice, .	1,010 00	
James A. Hathaway, ...	450 00	
George H. Hicks, ...	300 00	
John R. Howsley, ...	60 00	
Freedom Hutchinson, Attorney, . . .	2,500 00	
Jesse C. Ivy, Attorney, ...	377 76	
A. R. James, ...	100 00	
John W. Johnson, Attorney, ...	75 00	
Edward Kendall and W. A. Bullard, Trustees, ...	200 00	
Ann Kerse, ...	50 00	
F. A. Lawrence and Wm. Minot, Jr., Trustees, ...	3,933 61	
Francis W. Lawrence, ...	1,806 03	
George S. Littlefield, Attorney, . . .	75 00	
F. C. Manchester, Attorney, ...	250 00	
F. F. McIntosh, ...	119 00	
Maria E. Mills, ...	750 00	
Mary Mulry, ...	38 00	
John B. O'Connor, ...	119 20	
Michael Powers, ...	50 00	
Mary Rafferty, ...	25 00	
.. O. Smith, ...	5 00	
Charles F. A. Smith, Attorney, . . .	275 00	
Henry Smith, ...	50 00	
Abby R. Strange, ...	1,840 93	
Roger F. Sturgis, Attorney, ...	2,200 00	
Suburban Land Improvement Co., . .	700 00	
. J. Taylor, Agent, ...	50 00	
Lewis P. and Adeline True, ...	425 00	
Leonard B. Usher, ...	500 00	
George A. Wellington, ...	500 00	
George Wheatland, Jr., ...	609 17	
John E. Wood, ...	40 29	
ESTIMATING DAMAGES.		
George H. Barnes, ...	15 00	
William B. Blakemore, ...	300 00	
. H. Bradley, ...	50 00	
Mark F. Burns, ...	316 00	
Amounts carried forward, . . .	$1,043,410 46	$19,027 40

STATEMENT IX. Trust Funds. DETAILS 46

METROPOLITAN SEWERAGE LOAN FUND — *Concluded.*

Amounts brought forward, ...	$1,043,410 46	$19,027 40
John C. Cobb, ...	450 00	
Joseph H. Curtis, ...	50 00	
George B. Elliot, ...	100 00	
D. W. Farquhar, ...	200 00	
Wm. M. Farrington, ...	100 00	
John A. Fenno, ...	100 00	
Thomas Floyd, ...	20 00	
E. S. Freeman, ...	25 00	
James W. French, ...	100 00	
W. B. Fuller, ...	28 00	
L. B. Glover, ...	30 00	
L. M. Hannum, ...	75 00	
Thomas Hills, ...	200 00	
John P. Holden, ...	15 00	
John H. Hooper, ...	20 00	
A. D. McClellan, ...	100 00	
E. E. Sibley, ...	25 00	
S W. Twombly, ...	30 00	
F. H. Viaux, ...	50 00	
Francis J. Ward, ...	50 00	
George W. Warren, ...	100 00	
G. H. Wheeler, ...	150 00	
C. A. Whittemore, ...	15 00	
		1,045,443 46
		$1,064,470 86
City of Brockton Note, ...	. . .	30,000 00
State Treasurer's Note, ...	. . .	200,000 00
Total Payments, ...	. . .	$1,294,470 86
Cash on hand Jan. 1, 1895, ...	. . .	391,002 22
		$1,685,473 08

INCOME OF THE FUND, 1894.

RECEIPTS.		
Income from Investments, ...	$15,001 34	
Cash on hand Jan. 1, 1894, ...	40,980 12	
		$55,981 46
PAYMENTS.		
Income Troy & Greenfield Railroad Loan Sinking Fund, ...	. . .	$40 00
Interest on Metropolitan Sewerage Loan Fund, ...	. . .	55,941 46
		$55,981 46

DETAILS No. 407.

STATE HIGHWAY LOAN FUND.

[Acts 1893, Chap. 476; 1894, Chap. 497.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
Of R. L. Day & Co., for Bonds due 1930, . . .		$300,000 00
PAYMENTS.		
Commissioners, —		
George A. Perkins, Salary, ...	$833 33	
Nathaniel S. Shaler, Salary, . . .	833 33	
William E. McClintock, Salary, . . .	833 33	
		$2,499 99
Expenses, —		
Advertising, ...	$19 01	
Albums, ...	9 30	
Boundary Stones, ...	777 60	
Board of Men, ...	192 50	
Carriage Hire, ...	21 00	
Catch Basin Gratings, ...	64 08	
Directory, ...	5 00	
Drawing Instruments, ...	202 09	
Electric Lighting, ...	30 23	
Express, ...	34 95	
Furniture, ...	129 35	
Hand Stamps, ...	8 50	
Janitor's Services, ...	61 50	
Keys, ...	1 00	
Levelling Rods, ...	42 50	
Measuring Tapes, ...	123 59	
Photographs, ...	26 58	
Pigeon Hole Cases, ...	360 00	
Postage, ...	71 53	
Printing, ...	317 55	
Putting in Telephone, ...	35 00	
Rent of Rooms, Smith Building, . .	665 00	
Spring Water, ...	75	
Stakes, ...	37 75	
Stationery, ...	272 70	
Steel Tapes, ...	39 58	
Sundries, ...	75 36	
Surveying Instruments, ...	363 50	
Telegrams, ...	22 25	
Telephone, ...	107 30	
Towel Supply, ...	6 00	
Travelling Expenses, ...	785 42	
Typewriting, ...	25 00	
Typewriter Supplies, ...	6 05	
Water Cooler, ...	5 75	
Amounts carried forward, . . .	$4,945 27	$2,499 99

STATEMENT IX. Trust Funds. DETAILS 407

STATE HIGHWAY LOAN FUND — *Continued.*

Amounts brought forward,		$4,945 27	$2,499 [illegible]
George A. Perkins, Expenses,		216 17	
Nathaniel S. Shaler, Expenses,		68 70	
William E. McClintock, Expenses,		267 94	
Charles Mills, Engineer,	$1,250 00		
Expenses,	251 25		
		1,501 25	
Edward A. Austin, Services,		115 00	
Albert H. Blevins, Book-keeper,		60 30	
Lawrence Bradford, Services,		161 36	
A. B. Fletcher, Clerk,		449 99	
City of Fitchburg, Surveys,		171 80	
J. M. McCarthy, Stenographer,		255 00	
Mary E. Miller, Clerk,		78 33	
Mark S. O'Lally, Services,		12 00	
H. V. Sandford, Services and Expenses,		50 00	
Logan W. Page, Geologist,	$333 30		
Expenses,	108 24		
		441 54	
George E. Barstow, Draughtsman,		87 00	
Wallace C. Brackett, Draughtsman,		59 00	
C. A. S. Howlett, Draughtsman,		115 00	
J. Fred Osborn, Draughtsman,		48 00	
H. V. Sandford, Draughtsman,		168 75	
G. R. Winslow, Draughtsman,		21 75	
Inspectors, —			
F. S. Bigelow,		101 97	
James A. Blaisdell,		163 50	
Werner Boecklin,		129 69	
S. H. Brooks,		139 38	
C. Leonard Brown,		100 00	
John H. Crowell,		356 89	
P. H. Everett,		125 00	
L. N. Farr,		90 12	
W. R. Farrington,		87 85	
F. G. Floyd,		222 48	
Edward S. Foster,		149 00	
Charles L. Frohwitter,		75 92	
W. R. Hammersley,		118 30	
Charles H. Johnson,		132 13	
J. A. Johnston,		107 10	
G. D. Marshall,		160 70	
F. W. McCarter,		178 25	
L. S. Nevons,		104 00	
E. P. Power,		151 87	
Thomas G Ranton,		30 00	
Edward F. Ruggles,		176 52	
T. P. Tower,		260 83	
H. E. Warren,		110 93	
Amounts carried forward,		$12,566 58	$2,499 [illegible]

STATE HIGHWAY LOAN FUND — *Continued.*

Amounts brought forward,	$12,566 58	$2,499 99
Stillman Shaw,	194 35	
R. C. Wheeler,	305 24	
Warren B. Wheeler,	75 00	
Surveyors, —		
William S. Andrews,	86 00	
Barnes and Jenks,	117 80	
William H. Barnes,	112 00	
N. F. Benson,	14 40	
E. W. Bowditch,	56 20	
Thomas A. Chubbuck,	69 30	
Coleman A. Church,	8 75	
Frank P Cutter,	205 00	
E. C. and E. E. Davis,	297 29	
Herbert N. Dawes,	110 75	
Edmund Grover,	100 00	
William Hammond,	7 50	
Charles W. Howland,	25 00	
Galen Humphrey,	44 00	
T. M. Keene,	152 25	
T. B. Locke,	175 00	
T. Fred Moore,	259 15	
G. A. Murdock,	108 17	
Nash & Hunter,	155 76	
A. H. Peterson,	133 85	
E. A. Phemister,	97 13	
T. W. Pierce,	238 12	
E. P. Power,	180 00	
Shedd & Searle,	175 69	
W. W. Strong,	211 72	
T. C. S. Taber,	196 25	
A. M. Thacher,	162 50	
A. H. Whittemore,	193 33	
Paid on Contracts, —		
City of Fitchburg,	3,698 06	
of Pittsfield,	3,241 73	
of Northampton,	4,397 81	
Town of Ashby,	8,068 47	
of Buckland,	1,398 78	
of Fairhaven,	21 33	
of Granby,	1,219 80	
of Goshen,	7,034 82	
of Great Barrington,	1,082 36	
of Hadley,	1,871 60	
of Hingham,	2,500 00	
of Holden,	2,919 68	
of Lee,	1,495 56	
of Leicester,	4,272 03	
Amounts carried forward,	$60,056 11	$2,499 99

STATEMENT IX. **Trust Funds.** DETAILS 408.

STATE HIGHWAY LOAN FUND — *Concluded.*

Amounts brought forward, ...	$60,056 11	$2,499 99
Town of Marion, ...	703 25	
of Marshfield, ...	157 00	
of Mattapoisett, ...	19 07	
of Nantucket, ...	4,481 71	
of North Attleborough, ...	1,104 69	
of Plymouth, ...	551 75	
of Russell, ...	8,433 22	
of Shelburne, ...	290 50	
of Tisbury, ...	2,564 68	
of Walpole, ...	526 50	
of West Attleborough, ...	35 36	
of Westfield, ...	11,106 89	
of Westminster, ...	355 55	
of Wrentham, ...	428 00	
		90,814 28
Total Payments, ...	. . . .	$93,314 27
Cash on hand Jan. 1, 1895, ...	. . . .	206,685 73
		$300,000 00

PREMIUM ON STATE HIGHWAY LOAN FUND.		
RECEIPTS.		
Premium on Bonds Sold, ...	. . . .	$22,500 00
PAYMENTS.		
Paid Sinking Fund, ...	. . . .	$22,500 00

DETAILS No. 408.

STATE HOUSE LOAN FUND, 1901.

[Acts 1888, Chap. 349; 1889, Chaps. 300 and 394; 1894, Chap. 532.]

TRANSACTIONS OF THE FUND, 1894.		
RECEIPTS.		
New England Trust Co., State House Loan Bonds sold, ...	$400,000 00	
Premium on Bonds sold, ...	12,560 00	
Rent of 4 Mount Vernon Street, . . .	200 00	
Principal Commonwealth's Notes, . . .	300,000 00	
		$712,760 00
Total Receipts, ...	. . . .	439,496 95
Cash on hand Jan. 1, 1894, ...	. . . .	
		$1,152,256 95

STATE HOUSE LOAN FUND, 1901 — *Continued.*

PAYMENTS.	
Advertising,	$111 75
Brooms,	5 00
Card Plates,	11 60
Chairs,	1,165 00
Coffee Slab,	17 50
Cuspidors,	607 92
Desks,	408 50
Draughting Table,	58 00
Edison Lamps,	47 34
Electric Lights,	318 94
Galvanized Iron,	23 74
Gravel,	78 00
Hat and Coat Hooks,	16 20
Hinges, Handles, etc.,	867 44
Iron Balcony,	95 00
Loam,	414 00
Lumber,	88 46
Mantels,	300 00
Mahogany Corner Bookcase,	351 00
Mahogany Table,	60 00
Moving Commissioners' Building,	147 20
Oak Case,	90 00
Pay Roll,	1,626 25
Plumbing,	146 23
Rakes,	2 25
Shellacing Floor,	57 00
Switch Buttons,	108 00
Teaming Rubbish,	82 00
Wheelbarrows, Picks and Shovels,	22 38
Balch & Rackemann, Services,	150 00
Charles Brigham, Services,	7,000 00
A. J. Brown Services,	100 00
Brown, Ketcham Iron Works,	213 80
A. H. Davenport,	45,000 00
Derby, Kilmer & Pond Desk Company,	9,421 00
John Evans & Company,	197 00
Fenton Metallic Manufacturing Company,	42,454 13
Albert B. Franklin,	243 42
Joel Goldthwait & Company,	441 72
Irving & Casson,	12,000 00
S. D. Hicks & Son,	275 00
Hodgman Rubber Company,	8 17
Library Bureau,	508 00
George H. Morrison,	1,500 00
Murdock Parlor Grate Company,	815 20
Norcross Brothers,	11,797 46
David P. Page,	2,133 00
Smith Desk Company,	499 98
William D. Turner,	200 65
William White,	2,577 00
Amount carried forward,	$144,862 23

STATEMENT IX. Trust Funds. DETAILS 409.

STATE HOUSE LOAN FUND, 1901 — *Concluded.*

Amount brought forward,		$144,862 23
Thomas Riley (for 59 Bowdoin Street),		7,934 57
John M. Clark (Mortgage on Estate of Thomas Riley, 59 Bowdoin Street),		7,000 00
General Theological Library (for 6 Mount Vernon Street),		75,000 00
		$234,796 80
Commonwealth's Notes,		300,000 00
Transfer of Premium,		12,560 00
Total Payments,		$547,356 80
Cash on hand Jan. 1, 1895,		604,900 15
		$1,152,256 95
PREMIUM ON STATE HOUSE LOAN FUND, 1901.		
RECEIPTS.		
New England Trust Co. Premium on Bonds,		$12,560 00
PAYMENTS.		
Paid Sinking Fund,		$12,560 00

DETAILS No. 409.

STATE HOUSE CONSTRUCTION LOAN FUND.

[Acts 1889, Chap. 394.]

TRANSACTIONS FOR 1894.		
RECEIPTS.		
City of Somerville Note,		$50,000 00
Cash on hand Jan. 1, 1894,		704,569 34
		$754,569 34
PAYMENTS.		
Commissioners, —		
John D. Long, Salary,	$3,000 00	
William Endicott, Jr., Salary,	3,000 00	
Charles E. Clark, from May 9,	1,685 48	
Benjamin D. Whitcomb, to February 12,*	607 15	
		$8,292 63
Amount carried forward,		$8,292 63

* Deceased.

STATE HOUSE CONSTRUCTION LOAN FUND — *Continued.*

Amount brought forward,		$8,292 63
EXPENSES.		
Advertising,	$111 75	
Anemometer,	22 50	
Architect, Charles Brigham,	5,500 00	
Belting,	2 61	
Boiler Springs,	28 00	
Building Staging,	51 80	
Castings,	13 00	
Cleaning,	442 08	
Cloth on Board Partition,	20 64	
Coal,	10,094 67	
Covering Pipes with Asbestos,	115 45	
Door Checks and Springs,	300 75	
Electric Lighting,	2,581 44	
Gas Piping,	163 11	
Haircloth,	64 85	
Hardware,	67 95	
Hose,	61 00	
Iron Work,	143 49	
Lumber,	877 50	
Machinery,	211 43	
Oil and Turpentine,	309 44	
Oil Filter,	34 20	
Packing,	21 94	
Paint,	4 83	
Painting,	165 00	
Paper,	70 96	
Patterns for Radiator Screens,	43 23	
Patterns for Stair Rail Supports,	28 65	
Piping,	463 73	
Polish,	10 75	
Pump,	68 00	
Removing Ashes,	102 60	
Repairing Belt,	3 07	
Shovels and Brooms,	14 27	
Speed Indicator,	3 00	
Steam Fittings,	235 92	
Teaming Dirt,	63 90	
Tools,	182 47	
Waste,	58 96	
Water,	265 90	
White Lead,	8 50	
William Allison, Watchman,	948 25	
Louis Blackmar, Assistant Engineer,	176 70	
. G. Coggeshall, Fireman,	105 00	
. Dunham, Fireman,	135 00	
. J. Holway,	754 00	
. C. Hunneman, Watchman,	948 00	
James Hurley,	690 00	
Amounts carried forward,	$26,790 30	$8,292 63

STATEMENT IX. Trust Funds. DETAILS 409.

STATE HOUSE CONSTRUCTION LOAN FUND — *Concluded.*

Amounts brought forward,	$26,790 30	$8,292 6
A. H. Kelsey, Services,	1,625 00	
Expenses,	2 00	
Charles A Legg, Engineer,	2,038 38	
P. H. Letson,	324 00	
Edson E. Mills, Fireman,	767 15	
Duncan C. Morrison, Fireman,	355 75	
Peter Phenney, Assistant Engineer,	1,060 00	
Patrick Walsh, Fireman,	355 75	
Laborers,	5,978 80	
Adams and Wood,	510 00	
Blake Bell Company,	235 67	
Boston Mosaic Company,	21,377 93	
Bowker, Torrey & Co.,	81,815 99	
Brown, Ketcham Iron Works,	24,313 09	
P. H. Butler & Co.,	318 77	
Tito Conti,	40 00	
Cutler Manufacturing Co.,	1,600 00	
Damon Safe and Iron Works Co,	2,575 00	
Charles Emmel,	1,536 65	
John Evans & Co.,	1,453 04	
A. B. Franklin,	11,455 93	
William H. Gallison,	625 00	
General Electric Co.,	25,478 30	
S. D. Hicks & Son,	1,576 70	
Hodgman Rubber Co.,	114 19	
Henry Hussey & Co,	7,818 66	
H. W. Johns Manufacturing Co.,	1,290 91	
E. M. McPherson,	64 37	
Murdock Parlor Grate Co.,	4,620 20	
Norcross Brothers,	15,401 82	
C. A. Noyes & Co.,	531 41	
Thomas Parker,	32,269 62	
Lewis F. Perry & Whitney,	27,620 51	
Frank Hill Smith,	9,000 00	
Star Brass Manufacturing Co,	715 80	
B. F. Sturtevant & Co.,	318 00	
George F. Swain,	2,630 00	
J. R. Taylor,	924 37	
Whittier Machine Co.,	10,477 50	
John Williams,	5,000 00	
Woodbury & Leighton,	40,705 60	
		373,712 1
City of Somerville Note,		50,000 0
Total Payments,		$432,004 7
Cash on hand Jan. 1, 1895,		322,564 5
		$754,569 3

TRUST DEPOSITS.

DETAILS No. 410.

AMERICAN BUILDING LOAN AND INVESTMENT SOCIETY OF CHICAGO TRUST DEPOSIT.

[Pub. Stats., Chap. 119, Sects. 152, 215 and 218; Acts 1883, Chap. 250; 1885, Chap. 183; 1890, Chap. 310.]

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to withdraw, —		
Certificates of Deposit, American Loan and Trust Company, ...	$54,505 49	
Certificates of Deposit, Winthrop National Bank, ...	337 27	$54,842 76
PAYMENTS.		
Paid Society, —		
Certificates of Deposit, American Loan and Trust Company, ...	$54,505 49	
Certificates of Deposit, Winthrop National Bank, ...	337 27	$54,842 76
No Deposit.		
INCOME.		
No Transactions.		

DETAILS No. 411.

AMERICAN FRIENDLY SOCIETY TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to withdraw, —		
Maine Central Railroad Bonds, ...		$2,100 00
PAYMENTS.		
Henry A. Wyman, Receiver, ...		$2,100 00
No Deposit.		
INCOME.		
No Transactions.		

DETAILS No. 412.

ATLANTIC AND PACIFIC MUTUAL ACCIDENT INSURANCE COMPANY TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
City of Boston Bond, ...	. . .	$100 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$4 00	
Cash on hand Jan. 1, 1895, ...	12 00	
		$16 00
No payments.		
Cash on hand Jan. 1, 1895, ...	. . .	$16 00

DETAILS No. 413.

ATLAS ASSURANCE COMPANY, LONDON, ENGLAND, TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
United States Bonds, ...	. . .	$200,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	. . .	$8,000 00
PAYMENTS.		
Paid Company, ...	. . .	$8,000 00

DETAILS No. 414.

ATLAS ACCIDENT INSURANCE COMPANY TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
Town of Everett Bonds, ...	. . . .	$5,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$200 00	
Cash on hand Jan. 1, 1894, ...	300 00	
		$500 00
No payments.		
Cash on hand Jan. 1, 1895, ...	. . . .	$500 00

DETAILS No. 415.

BAY STATE BENEFICIARY ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to Invest, ...	$8,000 00	
Town of Westfield Bonds, ...	4,000 00	
		$12,000 00
PAYMENTS.		
Town of Westfield Bonds, ...	$8,000 00	
Cash on hand Jan. 1, 1895, ...	4,000 00	
		$12,000 00
DEPOSIT.		
Town of Westfield Bonds, ...	$55,000 00	
County of Hampden Bonds, . . .	49,000 00	
Cash on hand Jan. 1, 1895, ...	4,000 00	
		$108,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$3,535 00	
Cash on hand Jan. 1, 1894, ...	6,510 00	
		$10,045 00
PAYMENTS.		
Paid Association, ...	$7,245 00	
Cash on hand Jan. 1, 1895, ...	2,800 00	
		$10,045 00

STATEMENT IX. Trust Deposits. DETAILS 416 TO 418.

DETAILS No. 416.

BERKSHIRE LIFE INSURANCE COMPANY.

No Transactions, 1894.		
DEPOSIT.		
United States Bonds, ...	. . . .	$100,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	. . . .	$1,000 00
PAYMENTS.		
Paid Company, ...	. . . .	$1,000 00

DETAILS No. 417.

BERKSHIRE HEALTH AND ACCIDENT ASSOCIATION TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
City of Lynn Bonds, ...	. . . .	$1,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$35 00	
Cash on hand Jan. 1, 1894, ...	281 25	
		$316 25
No payments.		
Cash on hand Jan. 1, 1895, . . .	. . . .	$316 25

DETAILS No. 418.

BOSTON MUTUAL LIFE ASSOCIATION TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSITS.		
City of Boston Bonds, ...	$1,000 00	
of Haverhill Bonds, ...	1,000 00	
of Lynn Bonds, ...	5,000 00	
		$7,000 00

BOSTON MUTUAL LIFE ASSOCIATION TRUST DEPOSIT — *Con.*

INCOME.		
RECEIPTS.		
Income, 1894,		$275 00
No Payments.		
Cash on hand Jan. 1, 1895,		$275 00

DETAILS No. 419.

BRITISH AND FOREIGN MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to invest,	$1,000 00	
Principal Old Colony Railroad Bonds,	1,000 00	
		$2,000 00
PAYMENTS.		
Boston and Maine Railroad Bond,	$1,000 00	
Paid company,	1,000 00	
		$2,000 00
DEPOSIT.		
Boston and Lowell Railroad Bonds,	$100,000 00	
Boston and Maine Railroad Bonds,	1,000 00	
Boston, Clinton, Fitchburg and New Bedford Railroad Bonds,	2,000 00	
Eastern Railroad Bonds,	20,839 80	
Fitchburg Railroad Bonds,	80,000 00	
Old Colony Railroad Bonds,	51,000 00	
Providence and Worcester Railroad Bonds,	50,000 00	
		$304,839 80
INCOME.		
RECEIPTS.		
Income, 1894,		$14,202 88
PAYMENTS.		
Paid company,		$14,202 88

DETAILS No. 420.

ECONOMIC ACCIDENT INSURANCE COMPANY TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
Fitchburg Railroad Stock, ...	. . .	$1,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$36 00	
Cash on hand Jan. 1, 1894, ...	24 00	
		$60 00
No payments.		
Cash on hand Jan. 1, 1895, ...	. . .	$60 00

DETAILS No. 421.

EMPLOYERS' LIABILITY ASSURANCE CORPORATION (LIMITED) OF LONDON, TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash for City of Boston Bonds, ...	$21,000 00	
for County of Aroostook (Me.) Bonds,	5,000 00	
for Boston, Clinton, Fitchburg & New Bedford Railroad Bond, . .	1,000 00	
for Fall River Railroad Bonds, . .	7,000 00	
for Fitchburg Railroad Bonds, . .	6,000 00	
for Maine Central Railroad Bonds, .	7,000 00	
for Old Colony Railroad Bonds, .	3,000 00	
Cash to Invest, ...	50,000 00	
		$100,000 00
PAYMENTS.		
City of Boston Bonds, ...	$21,000 00	
County of Aroostook (Me.) Bonds, . .	5,000 00	
Boston, Clinton, Fitchburg & New Bedford Railroad Bond, ...	1,000 00	
Fall River Railroad Bonds, . . .	7,000 00	
Fitchburg Railroad Bonds, ...	6,000 00	
Maine Central Railroad Bonds, . . .	7,000 00	
Old Colony Railroad Bonds, . . .	3,000 00	
Town of Andover Bonds, ...	50,000 00	
		$100,000 00
DEPOSITS.		
City of Lynn Bonds, ...	$50,000 00	
Town of Andover Bonds, ...	50,000 00	
Dexter & Piscataquis Railroad Bonds, .	50,000 00	
		$150,000 00

EMPLOYERS' LIABILITY ASSURANCE CORPORAT'N, ETC. — *Con.*

INCOME.		
RECEIPTS.		
Income, 1894, ...	. . .	$6,255 00
PAYMENTS.		
Paid the Corporation, ...	. . .	$6,255 00

DETAILS No. 422.

EQUITABLE ACCIDENT INSURANCE ASSOCIATION TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
Fitchburg Railroad Stock, ...	. . .	$5,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	. . .	$150 00
No Payments.		
Cash on hand Jan. 1, 1895, ...	. . .	$150 00

DETAILS No. 423.

FATHER MATHEW FRATERNAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
City of Waltham Bond, ...	. . .	$1,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$40 00	
Cash on hand Jan. 1, 1894, ...	60 00	
		$100 00
No Payments.		
Cash on hand Jan. 1, 1895, ...	. . .	$100 00

DETAILS No. 424.

JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
Danvers Lunatic Hospital Bonds,		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1894,		$5,000 00
PAYMENTS.		
Paid Company,		$5,000 00

DETAILS No. 425.

GRAND LODGE KNIGHTS AND LADIES OF COLUMBIA TRUST DEPOSIT.

No Transactions, 1894.		
No Deposit.		
INCOME.		
No Receipts.		
Cash on hand Jan. 1, 1894,		$20 00
PAYMENTS.		
Paid Chester A. Reed, Receiver,		$20 00

DETAILS No. 426.

LONDON ASSURANCE CORPORATION TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
City of Boston Bonds,		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1894,		$3,500 00
PAYMENTS.		
Paid Corporation,		$3,500 00

DETAILS No. 427.

MASSACHUSETTS BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to Invest,	$9,500 00	
Cash for City of Fitchburg Bonds,	5,000 00	
for Town of Grand Rapids (Mich.) Bonds,	3,000 00	
for Town of Spencer Bonds,	4,000 00	
for Boston and Lowell Railroad Bonds,	4,000 00	
for Boston and Maine Railroad Bonds,	14,000 00	
		$39,500 00
PAYMENTS.		
Association, City of Fitchburg Bonds,	$5,000 00	
Town of Grand Rapids (Mich.) Bonds,	3,000 00	
Town of Spencer Bonds,	4,000 00	
Boston and Lowell Railroad Bonds,	4,000 00	
Boston and Maine Railroad Bonds,	14,000 00	
City of Lowell Bond,	1,000 00	
Maine Central Railroad Bonds,	5,000 00	
Upper Coos Railroad Company Bonds,	3,500 00	
		$39,500 00
DEPOSIT.		
City of Cleveland (O.) Bonds,	$7,000 00	
of Chicago (Ill.) Bonds,	6,000 00	
of Holyoke Bonds,	5,000 00	
of Lowell Bonds,	4,000 00	
of Lynn Bonds,	8,000 00	
of Rockford (Ill.) Bonds,	10,000 00	
of Somerville Bonds,	7,000 00	
Town of Bay City (Mich.) Bonds,	21,000 00	
of East Saginaw (Mich.) Bonds,	1,500 00	
of Franklin Bonds,	3,000 00	
of Holbrook Bonds,	9,000 00	
of Randolph Note,	8,000 00	
of Saginaw (Mich.) Bonds,	7,000 00	
of Spencer Bonds,	4,000 00	
of Terre Haute (Ind.) Bonds,	9,000 00	
Boston and Maine Railroad Bonds,	6,000 00	
Boston and Lowell Railroad Bonds,	12,000 00	
Boston, Winthrop and Shore Railroad Bonds,	10,000 00	
Concord and Montreal Railroad Bonds,	4,000 00	
Dexter and Piscataquis Railroad Bonds,	15,000 00	
Fitchburg Railroad Bonds,	14,000 00	
Maine Central Railroad Bonds,	5,000 00	
Old Colony Railroad Bonds,	20,000 00	
Upper Coos Railroad Bonds,	3,500 00	
		$199,000 00

STATEMENT IX. Trust Deposits. DETAILS 428.

MASSACHUSETTS BENEFIT ASSOCIATION, ETC. — *Concluded.*

INCOME.		
RECEIPTS.		
Income, 1894,	$8,526 50	
Cash on hand Jan. 1, 1894,	804 00	
		$9,330 50
PAYMENTS.		
Paid Association,	$7,500 00	
Cash on hand Jan. 1, 1895,	1,830 50	
		$9,330 50

DETAILS No. 428.

MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to Invest,		$3,500 00
PAYMENTS.		
City of Boston Bond,	$500 00	
of Everett Bond,	1,000 00	
of Indianapolis (Ind.) Bond,	1,000 00	
of Malden Bond,	1,000 00	
		$3,500 00
DEPOSIT.		
Boston and Lowell Railroad Bond,	$1,000 00	
Fitchburg Railroad Bond,	1,000 00	
City of Boston Bonds,	2,000 00	
of Detroit (Mich.) Bonds,	1,000 00	
of Everett Bond,	1,000 00	
of Indianapolis (Ind.) Bond,	1,000 00	
of Malden Bond,	1,000 00	
		$8,000 00
INCOME.		
RECEIPTS.		
Income, 1894,		$175 00
PAYMENTS.		
Paid Association,		$175 00

DETAILS No. 429.

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
Armory Loan Bonds, ...	. . .	$100,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	. . .	$3,000 00
PAYMENTS.		
Paid Company, ...	. . .	$3,000 00

DETAILS No. 430.

MERCANTILE MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
United States Bonds, ...	$500 00	
New York & New England Railroad Bonds,	7,000 00	
		$7,500 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$230 00	
Cash on hand Jan. 1, 1894, ...	665 00	
		$895 00
No Payments.		
Cash on hand Jan. 1, 1895, ...		$895 00

STATEMENT IX. Trust Deposits. DETAILS 431 AND 432.

DETAILS No. 431.

MINNESOTA SAVINGS FUND AND INVESTMENT COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to Invest, ...	. . .	$102,736 59
PAYMENTS.		
Certificates of Deposit, —		
First National Bank, Greenfield, . .	$9,954 45	
Franklin County National Bank, . . .	9,898 24	
Granite National Bank, Quincy, . . .	5,000 00	
Pynchon National Bank, Springfield. . .	2,655 87	
Second National Bank, Springfield, . .	75,228 03	
		$102,736 59
DEPOSIT.		
Certificates of Deposit, —		
First National Bank, Greenfield, . .	$9,954 45	
Franklin County National Bank, . .	9,898 24	
Granite National Bank, Quincy, . . .	5,000 00	
Pynchon National Bank, Springfield, . .	9,160 53	
Second National Bank, Springfield, . .	119,662 14	
		$153,675 36
INCOME.		
No Transactions.		

DETAILS No. 432.

NATIONAL ASSURANCE COMPANY OF IRELAND TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
City of Boston Bonds, ...	$120,000 00	
of Lynn Bonds, ...	15,000 00	
of Reading (Pa.), Bonds, . . .	10,000 00	
Boston and Maine Railroad Bonds, . .	20,000 00	
Fitchburg Railroad Stock, ...	15,000 00	
Old Colony Railroad Bonds, ...	20,000 00	
		$200,000 00

NATIONAL ASSURANCE COMPANY OF IRELAND, ETC. — *Con.*

INCOME.		
RECEIPTS.		
Income, 1894, ...	. . .	$8,000 00
PAYMENTS.		
Paid Company, ...	. . .	$8,000 00

DETAILS No. 433.

NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
Town of Gardiner (Me), Bond, ...	. . .	$500 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$25 00	
Cash on hand Jan. 1, 1894, ...	112 50	
		$137 50
No Payments.		
Cash on hand Jan. 1, 1895, ...	. . .	$137 50

DETAILS No. 434.

NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to invest, ...	. . .	$7,000 00
PAYMENTS.		
City of Boston Bonds, ...	$4,000 00	
of Waltham Bonds, ...	3,000 00	
		$7,000 00
DEPOSIT.		
City of Boston Bonds, ...	$11,000 00	
of Waltham Bonds, ...	11,000 00	
Town of Abington Bonds, ...	4,000 00	
		$26,000 00

STATEMENT IX. Trust Deposits. DETAILS 435 AND 436.

NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION, ETC.—*Con.*

INCOME.		
RECEIPTS.		
Income, 1894,		$725 00
PAYMENTS.		
Paid Association,		$725 00

DETAILS No. 435.

NEW ENGLAND COMMERCIAL TRAVELLERS' ASSOCIATION TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
City of Boston Bonds,	$3,000 00	
of Cambridge Bonds,	2,000 00	
of Haverhill Bonds,	4,000 00	
of Waltham Bonds,	5,000 00	
of Worcester Bonds,	2,000 00	
		$16,000 00
INCOME.		
RECEIPTS.		
Income, 1894,		$635 00
No Payments,		
Cash on hand Jan. 1, 1895,		$635 00

DETAILS No. 436.

NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
United States Bonds,		$100,000 00
INCOME.		
RECEIPTS.		
Income, 1894,		$4,000 00
PAYMENTS.		
Paid Company,		$4,000 00

DETAILS No. 437.

ORDER OF THE ÆGIS TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to withdraw Deposit, ...	$52,900 00	
Cash on hand Jan 1, 1894, ...	100 00	
		$53,900 00
PAYMENTS.		
A. Hemenway, Receiver,—		
Sundry Notes and Cash, ...	. . . .	$53,900 00
No Deposits.		
INCOME.		
No Receipts.		
Cash on hand Jan. 1, 1894, ...	. . . .	$173 00
PAYMENTS.		
A. Hemenway, Receiver, ...	. . . .	$173 00

DETAILS No. 438.

ORDER OF FRANKLIN TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to withdraw Deposits, ...	. . . .	$6,000 00
PAYMENTS.		
H. A. Wyman, Receiver,—		
City of Boston Bonds, ...	$1,000 00	
of Malden Bonds, ...	1,000 00	
of Northampton Bonds, ...	1,000 00	
of Somerville Bonds, ...	1,000 00	
of Waltham Bonds, ...	1,000 00	
Town of Weymouth Bonds, ...	1,000 00	
No Deposit.		$6,000 00
INCOME.		
No Transactions.		

STATEMENT IX. Trust Deposits. DETAILS 439 AND 440.

DETAILS No. 439.

ORDER OF THE WORLD TRUST DEPOSIT.

TRANSACTIONS, 1894.		
No Receipts.		
Cash on hand Jan. 1, 1894, ...	. . . .	$1,000 00
PAYMENTS.		
John R. Baldwin, Receiver, ...	. . . .	$1,000 00
DEPOSIT.		
City of Boston Bonds, ...	$5,000 00	
of Bay City (Mich.) Bonds, . .	2,000 00	
of Cleveland (O.) Bonds, . . .	10,000 00	
of Dayton (O.) Bonds, . . .	3,000 00	
of Grand Rapids (Mich.) Bonds, .	3,000 00	
Town of Braintree Bonds, ...	3,000 00	
		$26,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$1,210 00	
Cash on hand Jan. 1, 1894, ...	430 00	
		$1,640 00
PAYMENTS.		
John R. Baldwin, Receiver, . . .	$1,285 00	
Cash on hand Jan. 1, 1895, ...	355 00	
		$1,640 00

DETAILS No. 440.

PEOPLE'S FAVORITE ORDER TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to withdraw Deposit, ...	$11,050 00	
Cash on handJan. 1, 1894, ...	100 00	
		$11,150 00
PAYMENTS.		
Thomas J. Barry, Receiver,—		
City of Boston Bonds, ...	$950 00	
of Cleveland (O.) Bonds, . . .	7,000 00	
of Chicago (Ill.) Bonds, . . .	1,000 00	
Fitchburg Railroad Bonds, ...	2,000 00	
Maine Central Railroad Bonds, . . .	100 00	
Cash, ...	100 00	
		$11,150 00
No Deposit.		

PEOPLE'S FAVORITE ORDER TRUST DEPOSIT — *Concluded.*

INCOME.		
RECEIPTS.		
Income, 1894, ...	$215 25	
Cash on hand Jan. 1, 1894, ...	710 75	
		$926 00
PAYMENTS.		
Thomas J. Barry, Receiver, ...	. . .	$926 00

DETAILS No. 441.

PIONEER LIFE AND CASUALTY COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to withdraw Deposit, ...	. . .	$300 00
PAYMENTS.		
Homer Albers, Receiver, — Metropolitan National Bank Stock, No Deposit. . .	. . .	$300 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	$12 00	
Cash on hand Jan. 1, 1894, ...	48 00	
		$60 00
PAYMENTS.		
Homer Albers, Receiver, ...	. . .	$60 00

DETAILS No. 442.

RELIANCE MARINE INSURANCE COMPANY, LONDON, ENGLAND, TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
City of Boston Bonds, ...	. . .	$25,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	. . .	$875 00
PAYMENTS.		
Paid Company, ...	. . .	$875 00

DETAILS No. 443.

ROYAL EXCHANGE ASSURANCE COMPANY, LONDON, ENGLAND, TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
United States Bonds, ...	. . . .	$200,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	. . . .	$8,000 00
PAYMENTS.		
Paid Company, ...	. . . .	$8,000 00

DETAILS No. 444.

SECURITY SAVINGS AND LOAN ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to Invest, ...	. . . .	$1,043 11
PAYMENTS.		
Certificates of Deposit, Pynchon National Bank, Springfield, ...	. . . .	$1,043 11
DEPOSIT.		
Certificates of Deposit, Second National Bank, Haverhill, ...	$29,578 40	
Certificates of Deposit, Pynchon National Bank, Springfield, ...	39,886 67	$69,465 07
INCOME.		
No Transactions.		

DETAILS No. 445.

SUPREME COUNCIL AMERICAN LEGION OF HONOR TRUST DEPOSIT.

No Transactions 1894,		
DEPOSIT.		
City of Boston Bonds,	$100,000 00	
of Brockton Bonds,	44,000 00	
of Cambridge Bonds,	25,000 00	
of Concord (N. H.) Bonds,	4,000 00	
of Cleveland (O.) Bonds,	5,000 00	
of Detroit (Mich.) Bonds,	5,000 00	
of Dover (N. H.) Bonds,	5,000 00	
of Gloucester Bonds,	2,000 00	
of Haverhill Bonds,	10,000 00	
of Holyoke Bonds,	6,000 00	
of Keene (N. H.) Bonds,	5,000 00	
of Lowell Bonds,	20,000 00	
of Lynn Bonds,	10,000 00	
of Marlborough Bonds,	5,000 00	
of Nashua (N. H.) Bonds,	5,000 00	
of Newton Bonds,	50,000 00	
of Portsmouth (N. H.) Bonds,	5,000 00	
of Providence (R. I.) Bonds,	20,000 00	
of Quincy Bonds,	10,000 00	
Town of Needham Bonds,	10,000 00	
of Orange Bonds,	4,000 00	
of Reading Bonds,	20,000 00	
		$370,000 00
INCOME.		
RECEIPTS.		
Income, 1894,	$14,825 00	
Cash on hand Jan. 1, 1894,	880 00	
		$15,705 00
PAYMENTS.		
Paid Company,	. . . .	$15,705 00

DETAILS No. 446.

SUPREME LODGE AMERICAN PROTECTIVE LEAGUE TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to withdraw Deposits,	. . . .	$30,000 00

STATEMENT IX. Trust Deposits. DETAILS 447 AND 448.

SUPREME LODGE AMERICAN PROTECTIVE LEAGUE TRUST DEPOSIT — *Concluded.*

PAYMENTS.		
Henry W. Putnam, Receiver,—		
City of Chelsea Bonds, ...	$10,000 00	
of Providence (R. I.) Bonds, . .	20,000 00	
		$30,000 00
No Deposit.		
INCOME.		
RECEIPTS.		
Income, 1894, ...	$800 00	
Cash on hand Jan. 1, 1894, ...	270 00	
		$1,070 00
PAYMENTS.		
Henry W. Putnam, Receiver, ...	. . .	$1,070 00

DETAILS No. 447.

STATE MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
United States Bonds, ...	. . .	$150,000 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	. . .	$6,000 00
PAYMENTS.		
Paid Company, ...	. . .	$6,000 00

DETAILS No. 448.

THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
United States Bonds, ...	. . .	$100,000 00

THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST DEPOSIT — *Concluded.*

INCOME.		
RECEIPTS.		
Income, 1894, ...	. . . .	$4,000 00
PAYMENTS.		
Paid Company, ...	. . . .	$4,000 00

DETAILS No. 449.

UNION MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to Invest, ...	$8,000 00	
Principal Boston & Maine Railroad Bond, .	6,000 00	
		$14,000 00
PAYMENTS.		
Boston & Maine Railroad Bonds, . .	$7,000 00	
Old Colony Railroad Bonds, . . .	1,000 00	
Company, Cash, ...	6,000 00	
		$14,000 00
DEPOSIT.		
Boston & Albany Railroad Bonds, . .	$4,000 00	
Boston & Lowell Railroad Bonds, . .	14,000 00	
Boston & Maine Railroad Bonds, . .	7,000 00	
Eastern Railroad Bonds, ...	68,445 35	
Old Colony Railroad Bonds, ...	9,000 00	
		$102,445 35
INCOME.		
RECEIPTS.		
Income, 1894, ...	. . . .	$5,928 68
PAYMENTS.		
Paid Company, ...	. . . .	$5,928 68

DETAILS No. 450.

UNITED ORDER OF EQUITY TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to withdraw Deposit, ...	. . . .	$30,000 00

STATEMENT IX. Trust Deposits. DETAILS 451.

UNITED ORDER OF EQUITY TRUST DEPOSIT — *Concluded.*

PAYMENTS.		
N. Sumner Myrick, Receiver,—		
City of Boston Bonds,	$1,000 00	
of Cambridge Bonds,	2,000 00	
of Chicago (Ill.) Bonds,	2,000 00	
of Keene (N. H.) Bonds,	3,000 00	
of Newton Bonds,	5,000 00	
of Quincy Bonds,	1,000 00	
Town of Fort Fairfield (Me.) Bonds,	1,500 00	
of Hinsdale (N. H.) Bonds,	1,500 00	
Fitchburg Railroad Bonds,	2,000 00	
Maine Central Railroad Bonds,	1,500 00	
Upper Coos Railroad Bonds,	4,000 00	
Sundry Notes,	5,500 00	
		$30,000 00
No Deposit.		
INCOME.		
RECEIPTS.		
Income, 1894,	$803 50	
Cash on hand Jan. 1, 1894,	770 00	
		$1,573 50
PAYMENTS.		
N. Sumner Myrick, Receiver,	. . .	$1,573 50

DETAILS No. 451.

UNITED ORDER OF THE GOLDEN LION TRUST DEPOSIT.

TRANSACTIONS, 1894.		
RECEIPTS.		
Cash to withdraw Deposits,	. . .	$26,000 00
PAYMENTS.		
George S. Hale, Receiver,—		
City of Haverhill Bonds,	$22,000 00	
of Lynn Bonds,	3,000 00	
Town of Leominster Bonds,	1,000 00	
		$26,000 00
DEPOSIT.		
City of Danbury (Ct.) Bonds,	$10,000 00	
of Lynn Bonds,	8,000 00	
of Malden Bonds,	20,000 00	
Town of Leominster Bonds,	12,000 00	
		$50,000 00

STATEMENT IX. Trust Deposits. DETAILS 452.

UNITED ORDER OF THE GOLDEN LION, ETC. — *Concluded.*

INCOME.		
RECEIPTS.		
Income 1894, ...	$2,020 00	
Cash on hand Jan. 1, 1894, ...	260 00	
		$2,280 00
PAYMENTS.		
George S. Hale, Receiver, ...	. . .	$2,280 00

DETAILS No. 452.

WORLD ACCIDENT INSURANCE COMPANY TRUST DEPOSIT.

No Transactions, 1894.		
DEPOSIT.		
City of Boston Bonds, ...	$1,000 00	
Town of Needham Bonds, ...	500 00	
		$1,500 00
INCOME.		
RECEIPTS.		
Income, 1894, ...	. . .	$60 00
No Payments.		
Cash on hand Jan. 1, 1895, ...	. . .	$60 00

CAPE COD SHIP CANAL COMPANY TRUST DEPOSIT.

No Transactions, 1894.	
DEPOSIT.	
United States Bonds, ...	$200,000 00
INCOME.	
No Transactions.	

STATEMENT IX. Trust Deposits. DETAILS 452.

GREYLOCK BENEFICIARY ASSOCIATION TRUST DEPOSIT.

No Transactions, 1894.	
DEPOSIT.	
Deposit in North Adams Savings Bank, ...	$122 88
INCOME.	
No Transactions.	

MASSACHUSETTS MASONIC LIFE ASSOCIATION TRUST DEPOSIT.

No Transactions, 1894.	
Certificate of Deposit, Chicopee National Bank, . .	$3,000 00
INCOME.	
No Transactions.	

STATEMENT No. X.

RESOURCES AND LIABILITIES.

Statement			
XI.	Abolition of Grade Crossings Loan Sinking Fund, . . .	$24,179 39	
	Armory Loan Sinking Fund, .	222,320 22	
	Bost., Hart. & Erie R. R. Sink. F'd,	3,824,390 17	
	Bounty Loan Sinking Fund, .	11,627 81	
	Fitchburg Railroad Securities Loan Sinking Fund, . . .	5,000,000 00	
	Medfield Insane Asylum Loan Sinking Fund, ...	75,798 22	
	Metropolitan Parks Loan Sinking Fund, ...	8,990 27	
	Metropolitan Sewerage Loan Sinking Fund, ...	93,119 46	
	Prison and Hosp. Loan Sink. F'd,	3,079,187 29	
	State Highway Loan Sinking Fund, ...	35,226 46	
	State House Loan Sink. F'd, 1901,	364,768 90	
	State House Construction Loan Sinking Fund, ...	698,968 08	
	Troy & Greenfield R.R. Sink. F'd,	3,547,956 94	
		$16,986,533 21	
	Add market value, ...	600,000 00	
			$17,586,533 21
	Fitchburg Railroad Stock, etc., .		7,000,000 00
	Total Resources, . . .		$24,586,533 21
XII.	*Liabilities.*		
	Scrip issued for Abolition of Grade Crossings Loan, 1893 and 1894, ...	$650,000 00	
	Scrip issued for Armory Loan in 1889, '90, '91, '92, '93, and '94, .	1,190,000 00	
	Scrip loaned Boston, Hartford & Erie Railroad Corporation, .	3,618,729 40	
	Scrip issued for the Bounty Fund Loan, ...	8,500 00	
	Scrip issued for Fitchburg Railroad Securities Loan, 1893, .	5,000,000 00	
	Scrip issued for the Medfield Insane Asylum Loan, 1894, . .	700,000 00	
	Scrip issued for the Metropolitan Parks Loan, 1894, . . .	1,100,000 00	

STATEMENT XI. — RESOURCES IN DETAIL.

RESOURCES AND LIABILITIES — *Concluded.*

Scrip issued for the Metropolitan Parks Loan, Series 2, . .		$500,000 00	
Scrip issued for Metropolitan Sewerage Loan, 1890, '91, '92, '93, '94, ...		5,500,000 00	
Scrip issued for the State Highway Loan, ...		300,000 00	
Scrip issued for new State Prisons Loan in 1875, ...		1,299,355 50	
State House Loan, 1901, . .		1,835,000 00	
Scrip issued for State House Construction Loan in 1889 and 1890,		2,500,000 00	
Scrip issued for Danvers Lunatic Hospital, ...		602,000 00	
Scrip issued for Troy & Greenfield R.R. and Hoosac Tunnel —			
In 1875, . .	$2,806,181 75		
In 1877, . .	370,000 00		
		3,176,181 75	
Scrip issued for Worcester Lunatic Hospital in 1875,	$750,000 00		
In 1876, . .	350,000 00		
		1,100,000 00	
Amounts due from the Treasury and uncalled for Dec. 31, 1894,		3,745 36	
Total Liabilities, . . .			$29,083,512 01

STATEMENT No. XI.

RESOURCES IN DETAIL.

Detail			
	Productive Property.		
375	Abolition of Grade Crossings Loan Sinking Fund:		
	County, City and Town Scrip, . .	$15,450 00	
	Cash, ...	8,729 39	
			$24,179 39
376	Armory Loan Sinking Fund:		
	County, City and Town Scrip, . .	$197,450 00	
	Cash, ...	24,870 22	
			222,320 22
377	B., H. & E. R.R Sinking Fund:		
	County, City and Town Scrip, . .	$2,739,600 00	
	Massachusetts Bonds, . . .	937,287 90	
	Cash, ...	147,502 27	
			3,824,390 17
	Amount carried forward, . .	. . .	$4,070,889 78

STATEMENT XI. — RESOURCES IN DETAIL.

RESOURCES IN DETAIL — *Continued.*

Detail			
	Amount brought forward, . .	. . . .	$4,070,889 78
378	Bounty Loan Sinking Fund:		
	Cash, ...	. . . .	11,627 81
379	Fitchburg Railroad Securities Loan Sinking Fund:		
	Fitchburg Railroad Bonds, . .	. . . .	5,000,000 00
	No Cash.		
380	Medfield Insane Asylum Loan Sinking Fund:		
	County, City and Town Scrip, . .	$13,000 00	
	Cash, ...	62,798 22	
			75,798 22
381	Metropolitan Parks Loan Sinking Fund:		
	County, City and Town Scrip, . .	$3,000 00	
	Cash, ...	5,990 27	
			8,990 27
382	Metropolitan Sewerage Loan Sinking Fund:		
	County, City and Town Scrip, . .	$66,250 00	
	Cash, ...	26,869 46	
			93,119 46
383	Prison and Hospital Loan Sinking Fund:		
	City and Town Scrip, ...	$1,241,727 45	
	Massachusetts Bonds, ...	901,980 00	
	Cash, ...	935,479 84	
			3,079,187 29
384	State Highway Loan Sinking Fund:		
	County, City and Town Scrip, . .	$10,000 00	
	Cash, ...	25,226 46	
			35,226 46
385	State House Loan Sinking Fund, 1901:		
	County, City and Town Scrip, . .	$336,350 00	
	Cash, ...	28,418 90	
			364,768 90
386	State House Construction Loan Sinking Fund:		
	County, City and Town Scrip, . .	$687,750 00	
	Cash, ...	11,218 08	
			698,968 08
387	T & G. R.R. Loan Sinking Fund:		
	County, City and Town Scrip, . .	$354,480 00	
	B & Albany Railroad Bonds, . .	840,000 00	
	Massachusetts Bonds, ...	1,127,111 00	
	Cash, ...	1,226,365 94	
			3,547,956 94
	Amount carried forward, . .	. . . .	$16,986,533 21

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.

RESOURCES IN DETAIL — *Concluded.*

Amount brought forward, . .	. . . .	$16,986,533 21
Add for market value of above Sinking Funds over par, . .	$600,000 00	
Land in Boston Harbor, estimated, etc., ...	7,000,000 00	
		7,600,000 00
Total Resources, . . .		$24,586,533 21

STATEMENT No. XII.

DEBTS AND LIABILITIES IN DETAIL.

Abolition of Grade Crossings Loan, Three and One-half per Cent.		
Issued Nov. 1, 1893, due Nov. 1, 1923, .	$400,000 00	
Jan. 15, 1894, ...	100,000 00	
Three per Cent.		
Nov. 28, 1894, due Nov. 1, 1923, .	150,000 00	
		$650,000 00
Armory Loan, Three per Cent.		
Dated Jan. 11, 1889, } Due Sept., 1918,	$500,000 00	
Jan. 12, 1889, } Due Sept., 1918,	315,000 00	
June 22, 1889, } Due Sept., 1918,	15,000 00	
Sept. 1, 1890, } Due Sept., 1920,	40,000 00	
Jan. 7, 1891, } Due Sept., 1920,	15,000 00	
Jan. 25, 1892, } Due Sept. 1, 1921,	5,000 00	
Feb. 16, 1892, } Due Sept. 1, 1921,	80,000 00	
Apr. 19, 1892, } Due Sept. 1, 1921,	10,000 00	
Feb. 16, 1893, due Sept. 1, 1922, .	100,000 00	
July 1, 1894, due Sept. 1, 1923, .	110,000 00	
		1,190,000 00
Boston, Hartford & Erie Railroad Bonds. (Interest at five per cent. payable in London.)		
Issued. Due.		
£60,000 July 1, 1868, } Jan. 1, 1900, .	£743,600	
100,000 Jan. 1, 1869, } Jan. 1, 1900, .		
160,000 July 1, 1869, } Jan. 1, 1900, .		
423,600 July 1, 1869, } Jan. 1, 1900, .		
At	$4.8665	
		3,618,729 40
Bounty Fund Loan, Five per Cent.		
Dollar Bonds, —		
Dated May 7, 1864, due May 1, 1894, .	. . .	8,500 00
Amount carried forward, . . .	. . .	$5,467,229 40

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Continued.*

Amount brought forward, . . .	. . .	$5,467,229 40
Fitchburg Railroad Securities Loan, Three and One-half per Cent.		
Issued Aug. 1, 1893, due Aug. 1, 1913, .	. . .	5,000,000 00
Medfield Insane Asylum Loan, Three and One-half per Cent.		
Issued June 22, 1894, due Sept. 1, 1923, .	. . .	700,000 00
Metropolitan Parks Loan, Three and One-half per Cent.		
Issued April 1, 1894, } due Jan. 1, 1934, .	$1,000,000 00	
July 19, 1894, } due Jan. 1, 1934, .	100,000 00	
		1,100,000 00
Metropolitan Parks Loan, Series 2, Three and One-half per Cent.		
Issued May 21, 1894, due Jan. 1, 1934, .	. . .	500,000 00
Metropolitan Sewerage Loan, Three per Cent.		
Dated April 5, } 1890; due Jan. 1, 1930,	$50,000 00	
April 7,	50,000 00	
April 8,	450,000 00	
April 9,	150,000 00	
April 11,	100,000 00	
April 14,	1,090,000 00	
April 16,	50,000 00	
April 17,	110,000 00	
April 19,	400,000 00	
April 28,	250,000 00	
May 24,	150,000 00	
July 29,	150,000 00	
Feb. 13, } 1891; due Jan. 1, 1930,	50,000 00	
Mar 1,	300,000 00	
Mar. 26,	18,000 00	
Jan. 26,	35,000 00	
Feb. 8, } 1892; due Jan. 1, 1930,	4,000 00	
Feb. 10,	25,000 00	
Mar. 22,	50,000 00	
June 13,	200,000 00	
June 14,	236,000 00	
July 7,	150,000 00	
Aug. 4,	150,000 00	
Nov. 15,	3,000 00	
Nov. 22, } 1893; due Jan. 1, 1930,	200,000 00	
Jan. 11,	30,000 00	
Jan. 17,	30,000 00	
Feb. 3,	20,000 00	
Feb. 16,	405,000 00	
Mar. 1,	25,000 00	
Mar. 29,	69,000 00	
Amount carried forward, . . .	. . .	$12,767,229 40

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Continued.*

Amount brought forward, . . .	. . .	$12,767,229 40
Dated May 1, Oct. 19, Oct. 30, Nov. 26, Dec. 13, } Due Jan. 1, 1930,	464,000 00 4,000 00 1,000 00 25,000 00 6,000 00	5,500,000 00
State Prison Loan (New), Five Per Cent. Dated Jan. 1, 1875, due Jan. 1, 1895, sterling,	£267,000	
At	$4.8665	$1,299,355 50
State Highway Loan, Three and One-half per Cent. Issued July 19, 1894, July 30, 1894, } Due April 1, 1920,	$250,000 00 50,000 00	300,000 00
State House Loan, 1901, Three per Cent. Dated Dec. 12, 1888, June 18, 1889, Nov. 22, 1892, Dec. 27, 1892, Apr. 11, 1893, Oct. 25, 1893, } Due July 1, 1901,	$500,000 00 130,000 00 100,000 00 100,000 00 100,000 00 5,000 00	
Three and One-half per Cent. Dated Nov. 13, 1893, Nov. 20, 1893, Nov. 21, 1893, Oct. 11, 1894, } Due July 1, 1901,	200,000 00 200,000 00 100,000 00 400,000 00	1,835,000 00
State House Construction Loan, Three per Cent. Dated July 22, 1889, Nov. 5, 1889, Dec. 10, 1889, Dec. 20, 1889, Jan. 3, 1890, } Due Apr. 1, 1909,	$1,500,000 00 100,000 00 100,000 00 200,000 00 600,000 00	2,500,000 00
Danvers Lunatic Hospital Loan, Five per Cent. Issued. Due.		
Jan. 1, 1874, Jan. 1, 1894, . .	$2,000 00	
Sept. 1, 1876, Sept. 1, 1896, . .	450,000 00	
Sept. 1, 1877, Sept. 1, 1897, . .	150,000 00	602,000 00
Amount carried forward, . . .	. . .	$24,803,584 90

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Concluded.*

Amount brought forward, . . .		. . .	$24,803,584 90
Troy & Greenfield Railroad Sterling Bonds. (Interest at five per cent., payable in London.)			
Issued.	Due.		
Jan. 1, 1875,	Jan. 1, 1895, . .	£309,500	
At		$4.8665	
		$1,506,181 75	
Dollar Bonds. (Interest at five per cent., payable in Boston.)			
Issued.	Due.		
July 1, 1875,	July 1, 1895, . .	$1,300,000 00	
Sept. 1, 1877,	Sept. 1, 1897, .. .	370,000 00	
		$1,670,000 00	
Total Troy and Greenfield Railroad Bonds, ...		. . .	3,176,181 75
Worcester Lunatic Hospital Loan, Five per Cent.			
Issued.	Due.		
May 1, 1875,	May 1, 1895, . .	$750,000 00	
Sept. 1, 1876,	Sept. 1, 1896, . .	350,000 00	
			1,100,000 00
Total Funded Debt, ...		. . .	$29,079,766 65
Sums due from the Treasury and not called for Dec. 31, 1894.			
Interest on Danvers Hospital Loan, . .		$350 00	
on Troy & Greenfield R.R. Loan,		475 00	
on Bounty Loan, ...		1,075 00	
on Fitchburg Railroad Securities Loan, ...		1,750 00	
		$3,650 00	
Unclaimed dividends from Insolvent Corporations, . .	$0 20		
Militia Transportation, . .	1 16		
Bureau of Labor Clerks and Expenses, ...	12 00		
State and Military Aid, . .	82 00		
		95 36	
			3,745 36
Total Debts and Liabilities, . .		. . .	$29,083,512 01

STATEMENT No. XIII.

FUNDS THE INCOME OF WHICH IS SPECIFICALLY APPROPRIATED.

Detail			
388	Harbor Compensation Fund, . .	$217,453 37	
389	Massachusetts School Fund, . .	3,770,548 14	
390	Rogers Book Fund, . . .	1,000 00	
391	Technical Educational Fund, Commonwealth Grant, . . .	141,575 35	
392	Technical Educational Fund, United States Grant, ...	219,000 00	
393	Todd Normal School Fund, . .	12,100 00	
			$4,361,676 86
	Other Funds.		
394	Abolition of Grade Crossings Fund,	$191,222 16	
395	Armory Loan Fund, . . .	103,062 77	
397	Board of Registration in Dentistry Fund, ...	380 69	
398	Board of Registration in Medicine Fund, ...	750 90	
399	Board of Registration in Pharmacy Fund, ...	302 40	
400	Commonwealth's Flats Improvement Fund, ...	89,654 85	
402	Massachusetts Volunteers Fund, .	41,854 03	
403	Medfield Insane Asylum Loan Fund, ...	298,224 48	
404	Metropolitan Parks Loan Fund, .	657,101 97	
404	Metropolitan Parks Loan Fund, Series Two, ...	474,683 52	
405	Metropolitan Parks Trust Fund, .	12,500 00	
406	Metropolitan Sewerage Loan Fund,	391,002 22	
407	State Highway Loan Fund, . .	206,685 73	
408	State House Loan Fund, 1901, .	604,900 15	
409	State House Construction Loan Fund, ...	322,564 55	
			3,394,890 42
	Add market value, . . .	. . .	300,000 00
			$8,056,567 28
	Lyman and Industrial School Funds.		
	In hands of Treasurer of the Institutions, ...		64,413 28
	Land in Boston Harbor and Sundry Funds brought forward, . .		24,586,533 21
	Total Productive Property of the Commonwealth, . .		$32,707,513 77

STATEMENT No. XIV.

TRUST FUNDS IN DETAIL.

Detail			
388	HARBOR COMPENSATION FUND.		
	City, County and Town Scrip, .	$215,500 00	
	Cash, ...	1,953 37	
			$217,453 37
389	MASSACHUSETTS SCHOOL FUND.		
	Boston & Albany Railroad Bonds, .	$1,360,000 00	
	Fitchburg Railroad Bonds, . .	275,000 00	
	County, City and Town Scrip, .	2,135,400 00	
	Cash, ...	148 14	
			3,770,548 14
390	ROGERS BOOK FUND.		
	City, County and Town Scrip, .	. . .	1,000 00
391	TECHNICAL EDUCATIONAL FUND, COMMONWEALTH'S GRANT.		
	Town Notes, ...	$141,500 00	
	Cash, ...	75 35	
			141,575 35
392	TECHNICAL EDUCATIONAL FUND, UNITED STATES GRANT.		
	Boston & Albany Railroad Bonds,	. . .	219,000 00
393	TODD NORMAL SCHOOL FUND.		
	Town Notes, ...	. . .	12,100 00
394	ABOLITION OF GRADE CROSSINGS FUND.		
	Cash, ...	. . .	191,222 16
395	ARMORY LOAN FUND.		
	Cash, ...	. . .	103,062 77
397	BOARD OF REGISTRATION IN DENTISTRY FUND.		
	Cash, ...	. . .	380 69
398	BOARD OF REGISTRATION IN MEDICINE FUND.		
	Cash, ...	. . .	750 90
399	BOARD OF REGISTRATION IN PHARMACY FUND.		
	Cash, ...	. . .	302 40
400	COMMONWEALTH'S FLATS IMPROVEMENT FUND.		
	Cash, ...	. . .	89,654 85
	Amount carried forward, .	. . .	$4,747,050 63

STATEMENT XIV. — TRUST FUNDS IN DETAIL.

TRUST FUNDS IN DETAIL — *Concluded.*

Detail	*Amount brought forward,* . .	. . . .	$4,747,050 63
402	MASSACHUSETTS VOLUNTEERS FUND.		
	County, City and Town Scrip, .	$40,000 00	
	Cash, ...	1,854 03	
			41,854 03
403	MEDFIELD INSANE ASYLUM LOAN FUND.		
	Cash, ...	. . . .	298,224 48
404	METROPOLITAN PARKS LOAN FUND.		
	Cash, ...	. . . .	657,101 97
404	METROPOLITAN PARKS LOAN FUND, SERIES 2.		
	Cash, ...	. . . .	474,683 52
405	METROPOLITAN PARKS TRUST FUND.		
	Cash, ...	. . . .	12,500 00
406	METROPOLITAN SEWERAGE LOAN FUND.		
	Cash, ...	. . . .	391,002 22
407	STATE HIGHWAY LOAN FUND.		
	Cash, ...	. . . .	206,685 73
408	STATE HOUSE LOAN FUND, 1901.		
	Cash, ...	. . . .	604,900 15
409	STATE HOUSE CONSTRUCTION LOAN FUND.		
	Cash, ...	. . . .	322,564 55
	Total Trust Funds, . . .	. . . .	$7,756,567 28
	RECAPITULATION.		
	Total Amount of Sinking Funds, as per Statement XI., . .	. . . .	$16,986,533 21
	Total amount of Trust Funds, .	. . . .	7,756,567 28
	Total Amount of Securities in the Sinking and Trust Funds, . .	. . . .	$24,743,100 49
	Total Amount of Cash in the above Funds, ...	. . . .	$5,872,164 14

STATEMENT No. XV.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL.

[Pub. Stat., Chap. 119, Sects. 215 and 218; Acts 1883, Chap. 359; 1885, Chap. 183.]

Detail			
412	Atlantic and Pacific Mutual Accident Insurance Company Trust Deposit, City of Boston Bond, ...	. . .	$100 00
413	Atlas Assurance Company, London, England, Trust Deposit, United States Bonds, ...	. . .	200,000 00
414	Atlas Accident Insurance Company Trust Deposit, Town of Everett, Bonds, ...	. . .	5,000 00
415	Bay State Beneficiary Association Trust Deposit, —		
	Town of Westfield Bonds, . .	$55,000 00	
	County of Hampden Bonds, .	49,000 00	
	Cash, ...	4,000 00	
			108,000 00
416	Berkshire Life Insurance Company Trust Deposit, —		
	United States Bonds, ...	. . .	100,000 00
417	Berkshire Health and Accident Association Trust Deposit, City of Lynn Bonds, ...	. . .	1,000 00
418	Boston Mutual Life Association Trust Deposit, —		
	City of Boston Bonds, . .	$1,000 00	
	of Haverhill Bond, . .	1,000 00	
	of Lynn Bonds, . . .	5,000 00	
			7,000 00
419	British and Foreign Marine Insurance Company Trust Deposit, —		
	Boston and Lowell Railroad Bonds, ...	$100,000 00	
	Boston and Maine Railroad Bonds, ...	1,000 00	
	Boston, Clinton, Fitchburg and New Bedford Railroad Bonds,	2,000 00	
	Eastern Railroad Bonds, . .	20,839 80	
	Fitchburg Railroad Bonds, .	80,000 00	
	Old Colony Railroad Bonds, .	51,000 00	
	Providence and Worcester Railroad Bonds, ...	50,000 00	
			304,839 80
420	Economic Accident Insurance Company Trust Deposit, —		
	Fitchburg Railroad Stock, . .	. . .	1,000 00
	Amount carried forward, . .	. . .	$726,939 80

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Continued.*

Detail			
	Amount brought forward, . .	. . .	$726,939 00
421	Employers' Liability Assurance Corporation (Limited) of London, England, Trust Deposit, —		
	City of Lynn Bonds, . . .	$50,000 00	
	Town of Andover Bonds, . .	50,000 00	
	Dexter and Piscataquis Railroad Bonds, ...	50,000 00	
			150,000 00
422	Equitable Accident Insurance Corporation Trust Deposit, —		
	Fitchburg Railroad Stock, . .	. . .	5,000 00
423	Father Mathew Fraternal Accident Association Trust Deposit, City of Waltham Bond, ...	. . .	1,000 00
424	John Hancock Mutual Life Insurance Company Trust Deposit, Danvers Hospital Bonds, ...	. . .	100,000 00
426	London Assurance Corporation Trust Deposit, City of Boston Bonds, .	. . .	100,000 00
427	Massachusetts Benefit Association Trust Deposit, —		
	City of Cleveland (O.) Bonds, .	$7,000 00	
	of Chicago (Ill.) Bonds, .	6,000 00	
	of Holyoke Bonds, . .	5,000 00	
	of Lowell Bonds, . .	4,000 00	
	of Lynn Bonds, . . .	8,000 00	
	of Rockford (Ill.) Bonds, .	10,000 00	
	of Somerville Bonds, . .	7,000 00	
	Town of Bay City (Mich.) Bonds,	21,000 00	
	of East Saginaw (Mich.) Bonds, . . .	1,500 00	
	of Franklin Bonds, . .	3,000 00	
	of Holbrook Bonds, . .	9,000 00	
	of Randolph Bonds, . .	8,000 00	
	of Saginaw (Mich.) Bonds,	7,000 00	
	of Spencer Bonds, . .	4,000 00	
	of Terre Haute (Ind.) Bonds, . . .	9,000 00	
	Boston & Maine Railroad Bonds,	6,000 00	
	Boston & Lowell Railroad Bonds,	12,000 00	
	Boston, Winthrop & Shore Railroad Bonds, ...	10,000 00	
	Concord & Montreal Railroad Bonds, ...	4,000 00	
	Dexter & Piscataquis Railroad Bonds, ...	15,000 00	
	Fitchburg Railroad Bonds, .	14,000 00	
	Amounts carried forward, . .	$170,500 00	$1,082,939 [illegible]

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Continued.*

Detail	*Amounts brought forward,* . .	$170,500 00	$1,082,939 80
	Maine Central Railroad Bonds, .	5,000 00	
	Old Colony Railroad Bonds, .	20,000 00	
	Upper Coos Railroad Bonds, .	3,500 00	
			199,000 00
428	Massachusetts Mutual Accident Association Trust Deposit, —		
	Boston & Lowell Railroad Bond,	$1,000 00	
	Fitchburg Railroad Bond, . .	1,000 00	
	City of Boston Bonds, . .	2,000 00	
	of Detroit (Mich.) Bonds, .	1,000 00	
	of Everett Bond, . .	1,000 00	
	of Indianapolis (Ind.) Bond,	1,000 00	
	of Malden Bond, . .	1,000 00	
			8,000 00
429	Massachusetts Mutual Life Insurance Company Trust Deposit, Armory Loan Bonds, ...	. . .	100,000 00
430	Mercantile Mutual Accident Association Trust Deposit, —		
	United States Bonds, . . .	$500 00	
	New York and New England Railroad Bonds, . . .	7,000 00	
			7,500 00
431	Minnesota Savings Fund and Investment Company Trust Deposit, —		
	Certificates of Deposit, First National Bank, Greenfield, . .	$9,954 45	
	Certificates of Deposit, Franklin County National Bank, . .	9,898 24	
	Certificates of Deposit, Granite National Bank, Quincy, . .	5,000 00	
	Certificates of Deposit, Pynchon National Bank, Springfield, .	9,160 53	
	Certificates of Deposit, Second National Bank, Springfield, .	119,662 14	
			153,675 36
432	National Assurance Company of Ireland Trust Deposit, —		
	City of Boston Bonds, . .	$120,000 00	
	of Lynn Bonds, . . .	15,000 00	
	of Reading (Pa.) Bonds, .	10,000 00	
	Boston & Maine Railroad Bonds,	20,000 00	
	Fitchburg Railroad Stock, . .	15,000 00	
	Old Colony Railroad Bonds, .	20,000 00	
			200,000 00
433	New England Benefit Association of Milford Trust Deposit, Gardiner (Me.) Bond, ...	. . .	500 00
	Amount carried forward, . .	. . .	$1,751,615 16

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Continued.*

Detail			
	Amount brought forward, . . .	. . .	$1,751,615 16
434	New England Mutual Accident Association Trust Deposit, —		
	City of Boston Bonds, . .	$11,000 00	
	of Waltham Bonds, . .	11,000 00	
	Town of Abington Bonds, . .	4,000 00	
			26,000 00
435	New England Commercial Travellers' Association Trust Deposit, —		
	City of Boston Bonds, . .	$3,000 00	
	of Cambridge Bonds, . .	2,000 00	
	of Haverhill Bonds, . .	4,000 00	
	of Waltham Bonds, . .	5,000 00	
	of Worcester Bonds, . .	2,000 00	
			16,000 00
436	New England Mutual Life Insurance Company Trust Deposit, United States Bonds, ...	. . .	100,000 00
439	Order of the World Trust Deposit, —		
	City of Boston Bonds, ...	$5,000 00	
	of Bay City (Mich.) Bonds, .	2,000 00	
	of Cleveland (O.) Bonds, .	10,000 00	
	of Dayton (O.) Bonds, . .	3,000 00	
	of Grand Rapids (Mich.) Bonds, ...	3,000 00	
	Town of Braintree Bonds, . .	3,000 00	
			26,000 00
442	Reliance Marine Insurance Company, London, England, Trust Deposit, City of Boston Bonds, . . .	. . .	25,000 00
443	Royal Exchange Assurance Company, London, England, Trust Deposit, United States Bonds, .	. . .	200,000 00
444	Security Savings and Loan Association Trust Deposit, —		
	Certificates of Deposit, Second National Bank, Haverhill, .	$29,578 40	
	Certificates of Deposit, Pynchon National Bank, Springfield, .	39,886 67	
			69,465 07
445	Supreme Council American Legion of Honor Trust Deposit, —		
	City of Boston Bonds, . .	$100,000 00	
	of Brockton Bonds, . .	44,000 00	
	of Cambridge Bonds, .	25,000 00	
	of Concord (N. H.) Bonds,	4,000 00	
	Amounts carried forward, . .	$173,000 00	$2,214,080 23

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Continued.*

Detail			
	Amounts brought forward, . .	$173,000 00	$2,214,080 23
	City of Cleveland (O.) Bonds, .	5,000 00	
	of Detroit (Mich.) Bonds, .	5,000 00	
	of Dover (N. H.) Bonds, .	5,000 00	
	of Gloucester Bonds, . .	2,000 00	
	of Haverhill Bonds, . .	10,000 00	
	of Holyoke Bonds, . .	6,000 00	
	of Keene (N. H.) Bonds, .	5,000 00	
	of Lowell Bonds, . .	20,000 00	
	of Lynn Bonds, . . .	10,000 00	
	of Marlborough Bonds, .	5,000 00	
	of Nashua (N. H.) Bonds, .	5,000 00	
	of Newton Bonds, . .	50,000 00	
	of Portsmouth (N. H.) Bonds, . . .	5,000 00	
	of Providence (R. I.) Bonds,	20,000 00	
	of Quincy Bonds, . .	10,000 00	
	Town of Needham Bonds, .	10,000 00	
	of Orange Bonds, . .	4,000 00	
	of Reading Bonds, . .	20,000 00	
			370,000 00
447	State Mutual Life Insurance Company Trust Deposit, United States Bonds, ...	. . .	150,000 00
448	Thames and Mersey Insurance Company Trust Deposit, United States Bonds, ...	. . .	100,000 00
449	Union Marine Insurance Company Trust Deposit,—		
	Boston & Albany Railroad Bonds,	$4,000 00	
	Boston & Lowell Railroad Bonds,	14,000 00	
	Boston & Maine Railroad Bonds,	7,000 00	
	Eastern Railroad Bonds, . .	68,445 35	
	Old Colony Railroad Bonds, .	9,000 00	
			102,445 35
451	United Order of the Golden Lion Trust Deposit,—		
	City of Danbury (Ct.) Bonds, .	$10,000 00	
	of Lynn Bonds, . . .	8,000 00	
	of Malden Bonds, . .	20,000 00	
	Town of Leominster Bonds, .	12,000 00	
			50,000 00
452	World Accident Insurance Company Trust Deposit,—		
	City of Boston Bonds, . .	$1,000 00	
	Town of Needham Bonds, . .	500 00	
			1,500 00
	Amount carried forward, . .	. . .	$2,988,025 58

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL — *Concluded.*

Amount brought forward, . .	. . .	$2,988,025 58
Cape Cod Ship Canal Company Trust Deposit, United States Bonds, .	. . .	200,000 00
Greylock Beneficiary Association Trust Deposit, Deposit in North Adams Savings Bank, . . .	. . .	122 98
Massachusetts Masonic Life Association, Springfield, Mass., Trust Deposit. — Certificate of Deposit, Chicopee National Bank, . .	. . .	3,000 00
Total, ...	. . .	$3,191,148 56

SCHEDULE OF THE UNPRODUCTIVE PROPERTY OF THE COMMONWEALTH.

PUBLIC BUILDINGS AND INSTITUTIONS.		
State House and Land, —		
Building, ...	$749,964 25	
Land, 63,250 feet at $9, ...	569,250 00	
		$1,319,214 25
State House Extension, —		
Building, ...	$2,320,002 89	
Land, ...	1,098,203 43	
		3,418,206 32
Commonwealth Building, cost, . . .	. . .	124,035 00
Insane Asylum, Worcester, —		
Building and fixtures, ...	$194,000 00	
Land, 113 acres, ...	22,600 00	
		216,600 00
Lunatic Hospital, Worcester, —		
Land and Buildings, ...	. . .	1,188,619 23
Lunatic Hospital, Taunton, —		
Buildings and Fixtures, ...	$622,541 28	
Land, 185 acres, ...	28,900 00	
		651,441 28
Lunatic Hospital, Northampton, —		
Buildings and Fixtures, ...	$514,610 68	
Land, 170 acres, ...	15,000 00	
		529,610 68
Lunatic Hospital, Danvers, —		
Buildings and Fixtures, —	$1,564,974 97	
Land, ...	39,542 50	
		1,604,517 47
Lunatic Hospital, Westborough, —		
Buildings, ...	$523,537 91	
Land, ...	26,000 00	
		549,537 91
Insane Asylum, Medfield, —		
Buildings, ...	$418,488 30	
Land, 400 acres, ...	20,250 00	
		438,738 30
Lyman School for Boys, Westborough, —		
Buildings, ...	$138,689 49	
Land, ...	19,500 00	
		158,189 49
Amount carried forward, ...	. . .	$10,198,709 93

UNPRODUCTIVE PROPERTY — *Continued.*

Amount brought forward, . . .	. . .	$10,198,709 93
Industrial School for Girls, Lancaster, — Buildings, Fixtures and 175 acres Land, .	. . .	119,335 94
Reformatory Prison for Women, — Land and Buildings, ...	. . .	461,729 50
Massachusetts Reformatory, —		
Buildings, ...	$1,256,261 99	
Land, ...	8,000 00	
		1,264,261 99
State Prison, Charlestown, —		
Buildings, ...	$1,012,518 53	
Land, ...	186,096 88	
		1,198,615 41
State Primary School, Monson, —		
Buildings and Fixtures, ...	$188,993 29	
Land, 247 acres, ...	16,350 00	
		205,343 29
State Farm, Bridgewater, —		
Buildings and Fixtures, ...	$442,710 64	
Land, ...	14,156 50	
		456,867 14
State Almshouse, Tewksbury, —		
Buildings and Fixtures, ...	$572,786 04	
Land, ...	20,000 00	
		592,786 04
Weights, Measures and Balances, . .	. . .	5,500 00
State Library, ...	. . .	142,822 35
Military Camp Ground, Framingham, —		
Buildings, etc., ...	$72,450 99	
Land, ...	30,668 80	
		103,119 79
STATE NORMAL SCHOOLS, ETC.		
State Normal Art School, —		
Buildings, ...	$108,640 90	
Land, ...	15,568 00	
		124,208 90
Bridgewater Normal School, —		
Buildings, ...	$196,932 60	
Land, ...	5,200 00	
		202,132 60
Framingham Normal School, —		
Buildings, ...	$146,796 93	
Land, ...	8,831 85	
		155,628 78
Amount carried forward, . . .	. . .	$15,231,061 69

UNPRODUCTIVE PROPERTY — *Concluded.*

Amount brought forward,		$15,231,061 69
Salem Normal School, —		
Land donated by city of Salem,	$18,000 00	
City of Salem, towards Buildings,	5,000 00	
Eastern Railroad, towards Buildings,	2,000 00	
Commonwealth,	48,258 71	
New School Buildings,	114,596 46	
		187,855 17
Fitchburg Normal School, —		
Land,	$22,500 00	
Expenses,	26 87	
		22,526 87
Hyannis Normal School, —		
Land,	$5,800 00	
Expenses,	54 73	
		5,854 73
Lowell Normal School, —		
Land,	$23,164 57	
Expenses,	87 26	
		23,251 83
North Adams Normal School, —		
Land,	$20,000 00	
Expenses,	10 36	
		20,010 36
Westfield Normal School, —		
Buildings,	$220,812 86	
Land,	20,500 00	
		241,312 86
Worcester Normal School, —		
Buildings,	$106,153 55	
Land from Commonwealth,	25,000 00	
City of Worcester, Cash,	15,000 00	
		146,153 55
Agricultural College, —		
Total Value of Real Estate,	$269,061 81	
Personal Property,	63,912 73	
		332,974 54
[The town of Amherst contributed for Land and Buildings the sum of $75,000.]		
Massachusetts School for the Feeble-Minded, Waltham, —		
Buildings,	$236,239 90	
Land,	20,000 00	
		256,239 90
Massachusetts Hospital for Dipsomaniacs and Inebriates, Foxborough, —		
Buildings,	$167,827 98	
Land,	24,000 00	
		191,827 98
Total,		$16,659,069 48

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Commonwealth of Massachusetts.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 16, 1895.

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Commonwealth of Massachusetts.

COMMONWEALTH BUILDING, BOSTON, Jan. 16, 1895.

To the Honorable the President of the Senate.

I have the honor to transmit herewith my report for the year ending this day.

Very respectfully,

HOSEA M. KNOWLTON,
Attorney-General.

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Commonwealth of Massachusetts.

ATTORNEY-GENERAL'S DEPARTMENT,
COMMONWEALTH BUILDING, BOSTON, January 16, 1895.

To the Honorable Senate and House of Representatives.

In compliance with section 9 of chapter 17 of the Public Statutes, I submit my report for the year ending this day.

Cases requiring the attention of the department during the year to the number of 549 are tabulated below: —

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INDICTMENTS FOR MURDER.

Indictments for murder pending at the date of the last annual report have been disposed of as follows: —

THOMAS A. BROWN of Boston, indicted in Suffolk, May 6, 1893, for the murder of Catherine Brown, otherwise called Catherine O'Mealley, at Boston, April 4, 1893, was arraigned May 22, 1893, and pleaded not guilty, and Messrs. Horace G. Allen and Michael J. Creed were assigned as counsel. Afterward, on June 23, 1893, a second indictment was found. On Feb. 5, 1894, the prisoner was discharged on his personal recognizance in the sum of five hundred dollars. In charge of District Attorney Oliver Stevens.

AMOS L. MORSE of Boston, indicted in Suffolk, July 8, 1893, for the murder of William T. S. Wardwell, at Boston, June 24, 1893. The prisoner having been proved to be insane, he was ordered to be committed to the State Lunatic Hospital at Taunton, there to be kept to await the further order of the court. The order of commitment is still in force, and no further action has been taken. In charge of District Attorney Oliver Stevens.

RICHARD HALEY of West Stockbridge was indicted in Berkshire, July 12, 1893, for the murder of Thomas O'Brien, at West Stockbridge, March 19, 1893. He was never arraigned. At the January term, 1894, he was indicted for manslaughter, pleaded guilty, and was sentenced and committed for eighteen months to the House of Correction. Charles E. Hibbard, Esq., appeared as counsel for the defendant. In charge of District Attorney Charles L. Gardner.

EDWARD CUNNINGHAM of Holden was indicted in Worcester, Aug. 17, 1893, for the murder of William Baxter, at Holden, July 6, 1893. He was arraigned Nov. 4, 1893, and pleaded not guilty, and on Dec. 11, 1893, he retracted his former plea, and pleaded guilty of manslaughter. The plea was accepted, and on Feb. 7, 1894, he was sentenced, and on Feb. 9 committed to imprisonment for ten years in the State Prison, one day to be in solitary confinement. John R. Thayer and Arthur P. Rugg appeared as counsel for the defendant. In charge of District Attorney Francis A. Gaskill.

DANIEL M. ROBERTSON of New Bedford was indicted in Bristol, Nov. 11, 1893, for the murder of Mary Robertson, at New Bedford, Sept. 9, 1893. He was arraigned Nov. 22, 1893, and pleaded not guilty; was tried March 5–8, 1894, before Mason, C. J., and Dunbar and Sheldon, J. J.; and a verdict was returned of guilty of murder in the first degree. Exceptions were filed by counsel for the defendant and argued before the supreme judicial court. On Sept. 6, 1894, the exceptions were overruled, and Sept. 22, 1894, the prisoner was sentenced to death, and sentence was executed on Dec. 14, 1894. Timothy W. Coakley was assigned as counsel for the

defendant, but withdrew Jan. 24, 1894, Edwin L. Barney and Lemuel L. Le B. Holmes being assigned in his place. In charge of the Attorney-General, assisted by District Attorney Lloyd E. White.

The opinion of the supreme judicial court, overruling the exceptions taken by the defendant to the form of the indictment, is of importance, inasmuch as the indictment was concisely drawn, and omitted some of the averments which have commonly been regarded as essential. I have long been of the opinion that criminal proceedings, which, as customarily drawn, are often not only prolix and obscure, but sometimes even misleading, could be greatly simplified. In no department of law is there a more conservative, not to say superstitious, adherence to antiquated forms; arising in part, probably, from fear of violating the requirements of the constitution, which provides that offences shall be "formally and substantially" described. The opinion of the court makes it certain, at least, that the word "formally" does not necessarily mean that the forms in use at the time of the adoption of the constitution shall be adhered to; and it is very doubtful whether it means anything more than that indictments shall comply with the requirements as to form prescribed from time to time by the Legislature.

Jose Vieira Sarmento of New Bedford was indicted in Bristol, Nov. 11, 1893, for the murder of Maria das Candeias, otherwise called Maria das Candeias de Mello, at New Bedford, June 9, 1893. He was arraigned Nov. 22, 1893, and pleaded not guilty. On March 21, 1894, he retracted his plea, and pleaded guilty of murder in the second degree. The plea was accepted, and March 21, 1894, he was sentenced and committed to the State Prison for life, with one day in solitary confinement. Walter Clifford and James L. Gillingham were assigned as counsel for the defence. The case was in charge of the Attorney-General, assisted by District Attorney Lloyd E. White.

The defendant was a man who had been of good reputation, of mild and peaceable disposition, and whose character up to the time of the tragedy for which he was indicted had been above reproach. The victim of his crime was a young woman

to whom he had been engaged to be married. They had quarrelled in consequence of his claim that she was receiving the attentions of other men. He shot her in a fit of jealousy, and attempted and nearly succeeded in killing himself with the same weapon. An examination of medical experts disclosed that, while he could not be said to be mentally irresponsible, his mind was much affected; and it was at least doubtful how far he was responsible for his acts at the time of the shooting. Under all the circumstances, it was thought that the plea offered was equivalent to what would be the verdict of the jury if the case was tried.

JOHN MACKIE was indicted in Suffolk, Jan. 6, 1894, for the murder of Mercy L. Randall, at Boston, Nov. 21, 1893. He was arraigned Jan. 15, 1894, and pleaded not guilty. Subsequently he retracted his former plea, and pleaded guilty of murder in the second degree. The plea was accepted, and on April 23, 1894, he was sentenced and committed to State Prison for life, the first day in solitary confinement. T. W. Coakley and J. E. Hannigan were assigned as counsel for defendant. In charge of District Attorney Oliver Stevens.

Indictments for murder found since the date of the last annual report have been disposed of as follows:—

MICHAEL CAREY of Southbridge was indicted in Worcester, Jan. 19, 1894, for the murder of Mary Carey, at Southbridge, Oct. 12, 1893. He was arraigned Feb. 8, 1894, and pleaded guilty of murder in the second degree. The plea was accepted, and on Feb. 8, 1894, he was sentenced and committed to the State Prison for life, with one day solitary confinement. W. S. B. Hopkins appeared for defendant. In charge of District Attorney Francis A. Gaskill.

VINCENZO CORCHIEDI of Boston was indicted in Suffolk, Feb. 5, 1894, for the murder of Pasquale Sacco, at Boston, on Jan. 7, 1894. He was arraigned Feb. 15, 1894, and pleaded not guilty; was tried May 21, 1894, before Sherman and Fessenden, J. J. The trial resulted in an acquittal. Thos. Riley and Jas. R. Murphy were assigned as counsel for the defendant. They subsequently withdrew, and T. W. Proctor and

Jos. N. Pastine conducted the defence. In charge of District Attorney Oliver Stevens.

KATE HINDS was indicted May 16, 1894, at Worcester, for the murder of a male child, unnamed, at Hardwick, March 26, 1894. She was arraigned June 5, 1894, and pleaded misnomer. On Oct. 25, 1894, being found insane, she was committed to the State Lunatic Hospital at Worcester, to await the further order of the court. J. R. Thayer appeared for the defendant. In charge of District Attorney Francis A. Gaskill.

EDWARD BEAUREGARD and MITCHEL BOUGERON, both of Oxford, were indicted May 16, 1894, for the murder of Maria Davis, at Oxford, Dec. 1, 1893. They were arraigned June 5, 1894, and pleaded not guilty. The indictment was placed on file October, 1894, the defendants both having pleaded guilty to another indictment for manslaughter of said Maria Davis, and having been sentenced thereon and committed to imprisonment in the State Prison for eight years each, with one day in solitary confinement. W. S. B. Hopkins and F. A. Bellish were assigned as counsel for Beauregard, and J. R. Thayer and F. E. Deon for Bougeron. In charge of District Attorney Francis A. Gaskill.

WILLIAM BARRETT was indicted in Middlesex, June 4, 1894, for the murder of James H Farrar, at Weston, May 17, 1894. He was arraigned June 15, 1894, and pleaded not guilty; was tried Nov. 23–28, before Aldrich and Sheldon, J. J. The prisoner was convicted of murder in the second degree, and on Nov. 28, 1894, was sentenced and committed to the State Prison for life, the first day of imprisonment to be in solitary confinement. John B. Goodrich and Arthur J. Selfridge appeared as counsel for the defendant. The trial of the case was conducted by the Attorney-General, assisted by District Attorney Fred N. Wier.

The defendant had burglariously entered the house of the murdered man, who was aroused and started in pursuit of the burglar. The deceased was a constable of the town where the burglary was committed. He did not succeed, however, in overtaking the defendant until he had escaped to an adjoining

town. He attempted to arrest the defendant, and was shot by him in the attempt. There was no denial by the defendant of the fact of the shooting, but it was claimed by him at the trial that the deceased had no authority to arrest him, not being a constable of the town where the arrest was attempted; and that he had no reason to suppose, from the acts of the deceased, that he was attempting to arrest him for the crime he had committed. The case excited much interest in the county, in view of the fact that numerous burglaries had recently been committed in the vicinity, and it was believed that for some of them the defendant was responsible.

FILIPPO PINATELLO of Boston was indicted in Suffolk, Aug. 6, 1894, for the murder of John McEleney, at Boston, July 7, 1894. He was arraigned Aug. 23, 1894, and pleaded not guilty. On Nov. 12, 1894, he was discharged on his own recognizance in the sum of five hundred dollars. A. De Filipo appeared as counsel for defendant. In charge of District Attorney Oliver Stevens.

The following indictments for murder are pending: —

EDWARD JOHN CARROLL of Great Barrington was indicted at Pittsfield, July 9, 1894, for the murder of George Duvernoy, at Great Barrington, May 19, 1894.

JOHN MCMANUS of Boston was indicted in Suffolk, Aug. 6, 1894, for the murder of Margaret McManus, at Boston, July 26, 1894. He was arraigned August 23, and pleaded not guilty. William Schofield and Charles B. Barnes, Jr., were assigned for the defence. In charge of District Attorney Oliver Stevens.

PATRICK SULLIVAN, PATRICK J. FOLEY and CORNELIUS NAGLE were indicted in Middlesex, Oct. 15, 1894, for the murder of Duroy S. Foster, at Billerica, Sept. 11, 1894. They were arraigned Nov. 1, and pleaded severally not guilty. S. K. Hamilton and Francis P. Curran were assigned as counsel for the defence. In charge of District Attorney Fred N. Wier.

WILLIAM G. CARR of Worcester was indicted at Worcester, Oct. 17, 1894, for the murder of Ellen T. Lucier, at Worces-

ter, Sept. 29, 1894. He was arraigned Oct. 25, 1894, and pleaded not guilty. John R. Thayer and Arthur P. Rugg were assigned as counsel for the defendant. In charge of District Attorney Francis A. Gaskill.

JOSIAH L. JOHNSON, FRANK LITTLE and FRANK C. HUNT were indicted in Essex, October, 1894, for the murder of Henry Edmund Crosby, at Merrimac, on Aug. 17, 1894. They were arraigned on Oct. 11, 1894, and each pleaded not guilty. The court assigned Henry F. Hurlburt and Horace I. Bartlett as counsel for Johnson, Winfield S. Peters as counsel for Little, and Benjamin F. Brickett and Boyd B. Jones as counsel for Hunt. In charge of District Attorney William H. Moody.

THE OLEOMARGARINE CASES.

The cases of Huntley, in error, against the Commonwealth, and Plumley, in error, against the Commonwealth, involving the constitutionality of our statute, chapter 58 of the Acts of 1891, relating to the manufacture and sale of imitation butter, have been disposed of in the supreme court of the United States since the last annual report of this department. Huntley's case was voluntarily dismissed by the plaintiff in error. Plumley's case, which raised the important question whether the Massachusetts statute is in conflict with the commerce clause of the constitution of the United States, was argued before the supreme court of the United States in April last, and a decision has recently been rendered, in which the court, by a majority of six out of the nine justices, sustains the constitutionality of the statute. This decision is of great and far-reaching importance. It was claimed by the plaintiff in error, and has been generally understood, that the decision of the court in Leisy *v.* Hardin, 135 U. S. 100, substantially settled the law that the States are powerless to prevent the sale within their limits of any article of whatsoever character which may be a subject of trade or commerce, if brought from another State, while in the original package in the hands of the importer. The present decision disclaims this doctrine, and holds that it is within the power of the States to exclude from their markets an article of food of deceptive or fraudulent character, which is likely or liable to be sold or taken for

something else than what it really is; and that such articles, even though subjects of interstate commerce, are within the operation of the police regulations of the States at all times. The immediate effect of the decision is to exclude from our markets oleomargarine which comes from other States if made in imitation of butter, in the sense of the statute, and to put an end to its sale even in the original package in the hands of the importer. This must largely reduce, if it does not entirely prevent, the sale of oleomargarine in Massachusetts, as in its natural condition and without artificial coloring it is not ordinarily marketable. It is publicly stated that the manufacturers of oleomargarine in the western States are already giving up business in consequence of this decision, but it is not improbable that they will seek further legislation by the States to permit the sale of their products.

This case was begun during the term of office of my distinguished predecessor, Attorney-General Albert E. Pillsbury. Upon retiring from office, Mr. Pillsbury, at my request, continued the management of the case for the Commonwealth, appeared before the supreme court at Washington, and personally conducted the litigation until its successful termination.

The Direct Tax Claim.

On the thirty-first day of March, Theodore E. Davis brought suit against the Commonwealth for alleged services in procuring the passage of the Act of Congress approved March 2, 1891, refunding to the Commonwealth the direct war tax paid by it to the national government during the progress of the war of the Rebellion.

The case was brought to an issue by a demurrer filed by this department on the seventeenth day of May, the ground of demurrer being that the alleged contract between the plaintiff and the Commonwealth was void, as being contrary to public policy and good morals. The case was argued in the superior court in October, before Aldrich, Bishop and Dunbar, J. J., and on the fourth day of December, the court handed down a decision overruling the Commonwealth's demurrer. From the decision of the superior court I have appealed to the supreme judicial court, where the case is now pending.

Returns by Foreign Corporations.

The returns required by Statutes 1891, chapter 341, were seasonably filed by the foreign corporations doing business in this State, excepting the American Sugar Refining Company. This corporation, although notified first by the Commissioner of Corporations and afterwards by this office, refused to comply with the law. An information, under the provisions of section 2, was thereupon filed against the corporation, to compel it to file its returns; and application was made to the court for an injunction restraining the prosecution of its business until the returns should be filed. The court, however, was of opinion that section 2 did not contemplate nor authorize an injunction during the pendency of the suit, but only as a part of the final decree, and refused to grant a preliminary injunction.

The case was heard before Mr. Justice Barker, in July. It was then urged by the defendant corporation that the statute requiring the returns was unconstitutional, as being an interference with the commerce clause of the constitution of the United States. This objection was not sustained, and a final decree was entered on the nineteenth day of July, directing the corporation to file its return forthwith, and enjoining it from the further prosecution of its business until the decree should be complied with. The statutory fine of two hundred dollars and costs was also imposed. An appeal was taken by the defendant corporation from this decree to the full bench of the supreme judicial court. Subsequently, however, and before the case was set down for argument, the defendant corporation withdrew its appeal, filed its return and paid the fine and costs imposed by the decree.

In response to an inquiry by the Honorable House of Representatives, asking me to report what action had been taken in the case, and authorizing me to embody in my report a recommendation of any changes in the law, which, in my judgment, would tend to increase its efficiency, and compel the making of returns by foreign corporations, I had the honor to point out what seemed to me to be the inadequacy of the penalty imposed. A corporation which desired, for any reason, to withhold its returns, could continue to carry on business without

interruption until the termination of legal proceedings brought to compel compliance with the law, and at the end incur a penalty not exceeding two hundred dollars, and the costs of litigation: a penalty which, in many cases, would be of little consequence, as compared with the undue advantage which might be gained by the corporation in withholding its returns. I recommended that the law be so amended as to authorize the issuing of a restraining injunction upon the filing of the information against the corporation, and making the penalty proportionate to the time during which the returns should be withheld.

This recommendation was adopted in the enactment of Statutes 1894, chapter 541; and I apprehend that there will be no further difficulty in compelling such corporations to comply with the laws of the Commonwealth.

The Inheritance Tax Cases.

The act imposing a tax upon collateral inheritances and legacies, enacted June 11, 1891, introduced a scheme for raising revenue, which in many respects was a radical departure from the methods of taxation before known to the Commonwealth. But, although new here, it was by no means novel. The taxing of legacies and successions has long been practised, not only in England and in other European nations, but also in many of the States of the Union.

Inasmuch, however, as the right of taxation granted to the Legislature by the Constitution of Massachusetts is restrictive, and can only be exercised within the limits defined by that instrument, the question at once arose whether the tax on legacies and successions was within the authority of the Legislature. That authority under the Constitution is limited (1) to proportional and reasonable taxes upon all inhabitants and estates within the Commonwealth; and (2) to duties and excises upon any "produce, goods, wares, merchandise and *commodities*."

The constitutionality of this tax was brought before the supreme judicial court in three cases, which were heard together in May, 1894. It was there claimed against the position of the Commonwealth that the tax in question could not be supported under the first clause of the constitutional provision

as a property tax. This was conceded by the Commonwealth. It was further claimed that it could not be supported as a duty upon commodities, upon the ground that the privilege of inheritance and legacy is a natural right, and as such cannot be regarded as a commodity within the meaning of the Constitution, nor taxable as such. It was further claimed that the act in its terms purported to levy a tax upon property, and not an excise, and must be construed to be a property tax.

The contention on behalf of the Commonwealth was: first, that the succession to property by inheritance or legacy is not a natural right but a privilege of the law; second, that this privilege of succession by inheritance or legacy under the law is a commodity, within the meaning of that word as used in the Constitution; third, that, inasmuch as the tax cannot be sustained as a property tax, the statute is to be construed as intending to impose an excise.

The importance of the questions presented was recognized by the presence of all the judges at the argument. So far as I am informed, this has not before occurred at an original argument since the court has been composed of seven judges. The decision of the court, which was concurred in by all the judges excepting Mr. Justice Lathrop, who filed a dissenting opinion, sustained all the positions taken by the Commonwealth. It was suggested by the Attorney-General at the argument that there is no such thing as a natural right of inheritance; and that the right of the individual to property ceases at the death of the owner, and may not be transmitted except by permission of the sovereign. This doctrine, that the State is the "universal legatee," appears to be well founded upon principle, and is supported by many authorities, although by others it is as strenuously denied.

The court refused to go to the extent thus claimed; but held that, although the State may not succeed to the ownership of the property of decedents, it has full and unlimited power to determine who shall inherit or succeed, and upon what conditions and in what proportions; and that, therefore, all right of inheritance or transmission is a privilege of the law, which is taxable as a "commodity," within the meaning of that word as used in the Constitution.

This decision is of great importance. Although the tax in question applies only to collateral inheritances and successions, the clear doctrine of the decision applies with equal force to direct inheritances. The court further declared that the reasonableness of the amount of the tax to be imposed and of the exemptions to be allowed are for the consideration of the Legislature, unless it is manifest that they are wholly and unreasonably disproportionate.

A bill was introduced into the Legislature of 1894, providing for the taxing of direct inheritances and successions; but in view of the uncertainty prevailing as to the constitutionality of the law, it was referred to the present Legislature. The decision of the court in effect disposes of all questions as to the constitutionality of the bill so postponed.

There is, however, a principle of exemption established in the act of 1891, and also contained in the act referred to the present Legislature, which, although sustained by the court, appears to me to be objectionable. The law exempts from the operation of the tax all estates of less than $10,000. Under this exemption, as was well stated by the learned counsel opposed to the tax, a legacy or inheritance of $9,000, accruing to a single legatee or heir, would be exempt from taxation, while, on the other hand, if an estate were valued at $11,000, and were distributed among eleven legatees, each legacy would be subject to the tax; so that in some cases a single legacy of $9,000 might be exempt, while in other cases legacies of much less amount would be taxable. It would be more reasonable, in my opinion, to make the exemption apply to legacies rather than to estates, so that all legacies and inheritances below a certain figure should be exempt, and all above should be taxable.

Appeals, Exceptions and Reports.

Previous to the passage of chapter 345 of the Acts of 1893, it was one of the duties of the Attorney-General to appear for the Commonwealth in the supreme judicial court in the trial and argument of all causes, criminal or civil, in which the Commonwealth was a party or interested; and, in order to assist this department in the argument of appeals and exceptions brought up from the superior court, by chapter 374 of the Acts of 1890

it was made the duty of clerks of courts to cause to be printed and forwarded to the Attorney-General copies of all bills of exceptions and reports of cases in which the Commonwealth was a party or interested.

Under the authority of chapter 345 of the Acts of 1893, the district attorneys within their respective districts now appear for the Commonwealth in the supreme judicial court in the hearing of all questions of law arising in the cases of which they respectively have charge in the superior court. The passage of this act entirely removed, in all cases where it was the duty of the district attorney to appear, the necessity of having the clerks of courts forward to the Attorney-General copies of bills of exceptions, etc., as ordered by chapter 374 of the Acts of 1890.

This act, however, has neither been amended nor repealed, and it still remains the duty of the clerks of courts to send such copies to this department. The mode of procedure, therefore, in cases managed by the district attorneys in both the superior and the supreme judicial courts, is, upon exceptions being taken or a report made, for the clerk of the superior court to forward copies of such exceptions or report to the Attorney-General; the case is entered upon the latter's docket, and, with the copies, is immediately referred back to the district attorney.

I recommend, therefore, that such legislation be adopted, amending chapter 374 of the Acts of 1890, as will enable the clerks of courts to deliver to the district attorneys, without the medium of the Attorney-General, all bills of exceptions and reports of cases where the district attorneys are authorized to represent the Commonwealth in the supreme judicial court.

In compiling my report for the present year, I have omitted to report the cases of this nature now encumbering the docket of this department, for the reason that such a list, if reported, would be incomplete and misleading, and would therefore furnish no information of any value.

Conduct of Capital Cases.

The act transferring the trial of capital cases to the superior court contained a provision that the Attorney-General should appear in the trial of all such indictments. Subsequently, however, by Statutes 1893, chapter 324, the law was amended so

as to require the Attorney-General to appear in capital cases "when the public interest requires." Experience has convinced me that this amendment is not a wise one. It devolves upon the Attorney-General the difficult and sometimes embarrassing duty of determining when the public interest requires him to appear in capital cases, and divides the responsibility of their conduct and disposition. I have no hesitation in saying that these cases should either be wholly entrusted to the district attorneys, or that the Attorney-General should again have the entire charge of them.

There is no sufficient reason why district attorneys may not properly be entrusted with the responsibility of capital cases. I recommend that the law be so amended.

Delays in Criminal Cases.

The declaration of rights asserts that every subject ought to obtain justice "promptly and without delay." As a suitor in its own courts, the Commonwealth should have, at least the same rights that belong to its subjects. Yet, as the law now stands, the moral effect of criminal prosecutions, not only upon the community but upon the criminal as well, is very much impaired by the delays which too often intervene between the crime and its punishment.

The trial of criminal prosecutions by the jury is usually had with reasonable despatch. The delays that are harmful occur after the verdict. If an appeal is taken to the law term of the supreme judicial court, all proceedings in the superior court are suspended until the determination of the question raised by the appeal. The law term, in most of the counties, is held but once a year; and it therefore happens that the imposition of sentence is delayed for many months after the verdict. By that time the circumstances of the crime have so far passed out of the public mind that what should be the salutary effect of the sentence is greatly weakened, if not destroyed. Indeed, in misdemeanors, and especially in liquor cases, a sentence of imprisonment, which, following promptly after the verdict, would have seemed adequate and proper, if imposed after a delay of a year or more often has the appearance of persecution rather than punishment.

The extent of the delays which may occur in criminal cases, and the demoralizing effect of them, may not be fully understood even by those engaged in the practice of law, unless their attention has been especially directed to the matter. They can perhaps be better appreciated by reference to an actual case. A man received a license to sell intoxicating liquors on the first day of May, 1891. In June of the same year he was complained of for violating his license by selling to minors, the penalty for which is imprisonment and forfeiture of his license. He was tried in the police court; and, upon his appeal, the case went to the next term of the superior court, held in November, when he was found guilty by the jury. He took an appeal upon questions of law to the supreme judicial court. His appeal was heard at the annual law term of that court, held in October, 1892; and a rescript was sent down in November of the same year. He was sentenced at the next term of the superior court, held in February, 1893, fifteen months after the jury had found him guilty, and twenty months after the commission of the offence. Meanwhile his license, which he should have forfeited, remained in force until its expiration in May, 1892. The municipal administration which caused his prosecution had come to an end, and even its successor had also gone out of office; so that no one in authority knew anything of the circumstances of his case at the time of sentence. The defendant, at the expiration of his license, had gone into other business, in which he had been engaged for nearly a year when summoned to receive his sentence of imprisonment. It is scarcely necessary to say that the imposition of sentence at a time so remote from the offence was, to say the least, of very doubtful utility to the defendant, or as an example to others. Such a case, though perhaps extreme, is by no means uncommon. It illustrates how the purpose of the administration of criminal law, which is to secure prompt punishment of offences, to the end that the community be encouraged in good works and the commission of crime be deterred, is too often nullified and destroyed by unseemly delays.

The obvious remedy for these evils is to provide that exceptions and appeals shall be promptly heard. This cannot be done under the present arrangements of the law terms of the

supreme judicial court. For ten counties law terms are held but once a year, as follows: —

County.	Time of Law Term.
Berkshire,	Second Tuesday of September.
Hampshire and Franklin,	Third Tuesday of September.
Hampden,	Second Monday after second Tuesday of September.
Worcester,	Third Monday after second Tuesday of September.
Plymouth,	Third Tuesday of October.
Bristol, Nantucket and Dukes,	Fourth Monday of October.
Essex,	First Tuesday of November.

In addition to the foregoing, a "law term of the court for the Commonwealth" is held at Boston on the first Wednesday of January, at which are heard cases arising in the counties of Suffolk, Middlesex, Norfolk and Barnstable, and also such as may be transferred from other counties. Sessions of this term are held in January, by adjournment in March and November, and occasionally at other times. In the last-named counties, therefore, the hearing of criminal appeals may be delayed from April to November; and in other counties for eleven months.

It is the view, I think, of those of the profession whose opinions are not influenced by local considerations, that the system of holding law terms in so many places throughout the State — a system which necessarily delays the administration of justice in civil as well as in criminal cases — should not be perpetuated. It may have been useful at the time of its establishment, when the full bench consisted of but three judges, and when the methods of travel were slow and primitive; but in these days, when it takes less time and costs no more to traverse the State than it once did to go from Worcester to Boston, it is unnecessary. In most of the other States such a system of county terms is no longer in force. No other New England State sends its appellate court travelling over the State from county to county. In New York all law cases are heard at Albany, or in the summer at Saratoga. The supreme court of the United States sits only in Washington.

Indeed, the States where the full bench holds county sessions are rare exceptions to what may be stated as the general rule, not only in this country but elsewhere; to wit, that the court of last resort sits only at the capital, or at the principal centres of population.

It will be asserted, however, that it is for the convenience of defendants and their attorneys that the law terms should be held in the counties where the cases arise. An analysis of the work of the court, however, shows how little real foundation exists for this position, at least so far as the criminal sessions are concerned. I append a statement, kindly furnished me by the chief justice, of the criminal appeals during the last three years, arising in the various counties of the Commonwealth. The statement may not be entirely, though it is substantially, correct: —

Criminal Appeals in Supreme Judicial Court from January 1, 1892, to January 1, 1895.

WHERE HEARD.	Number of Cases.	Waived or Defaulted.	Submitted on Brief.	Argued.
Berkshire,	2	–	1	1
Hampshire and Franklin,	2	1	1	–
Hampden,	10	7	2	1
Worcester,	15	2	3	10
Plymouth,	9	1	7	1
Bristol, Nantucket and Dukes,	13	8	5	5
Essex,	22	11	9	2
Total,	73	25	28	20
Add to the above the cases heard in Boston for the same time in the law term held for Suffolk, Norfolk, Middlesex and Barnstable, to wit,	133	31	62	40
Total for three years,	206	56	90	60

From this table it appears that in twenty-one law terms of the supreme judicial court held outside of Boston, covering a period of three years, there have been but twenty criminal cases in which parties appeared and were heard, or less than one for each term. It can scarcely be claimed that serious hardship would result from transferring these cases to the term

held in Boston for the Commonwealth, provided arrangements were made for their hearing at stated and convenient times.

What I have said of criminal appeals applies with equal force to cases on the civil side. There is no remaining good reason why civil appeals should not be heard at the general term in Boston, and there are many reasons why it is far better that they should be so heard. The county law terms of the supreme judicial court should be abolished; and in place thereof the court should hold a continuous session in Boston, with adjournments from time to time during the year as business requires, where exceptions and appeals may be entered as soon as they arise, and may be heard as soon as possible thereafter. No difficulty, I apprehend, would be found in arranging stated and convenient times for the hearing of cases from each county. In this way not only criminal but civil appeals as well would be heard and disposed of without unreasonable delay.

But if this be considered too radical a departure from the established system, or too great a hardship for the western counties, it would still be a long step in the direction of reform to provide at least that cases from the eastern counties be so heard in Boston, with provision for additional sessions in the long interval now existing between March and November; and that two or more sessions be established in Springfield for hearing cases from the western counties. Such an arrangement would bring the court sufficiently within reach of all parties; and it would also tend largely to do away with the mischievous delays in criminal cases, which at present are little short of a reproach upon the orderly course of justice.

There are also too many frivolous and dilatory appeals in criminal cases. An examination of the foregoing table makes it apparent that many appeals were taken solely for delay. Out of two hundred and six appeals, fifty-six were abandoned as soon as reached by the court, ninety were "submitted on brief," and only sixty were actually argued. They make no better showing in the reports. The last five volumes of our Massachusetts reports contain one hundred criminal cases, in only twelve of which the defendants prevailed. Most of the exceptions appear upon perusal to be utterly groundless, if not frivolous, and the larger portion of them are taken in

cases under the liquor law. They encumber the reports, and even detract from their standing and value.

I am convinced, and this conviction is shared by all those who have had to do with the administration of criminal law, that a change in the law in respect to the time of sentence would largely diminish the number of dilatory appeals. It is obvious that the question of sentence in criminal cases ought to be passed upon by the judge who presides at the trial, and has thereby become acquainted with its merits. As the law now stands, when exceptions are taken sentence is deferred, and is imposed after they are disposed of, and usually by a judge who did not hear the case. If the judge who tries the case sees fit to adjudge the exceptions frivolous, he may, indeed, upon motion, pass sentence at once, notwithstanding the exceptions. Few judges, however, are willing thus to anticipate the judgment of the appellate court; and the law authorizing sentence notwithstanding exceptions is practically a dead letter. It is the opinion, I think, of those who have given the subject attention, that the interests of justice are better promoted by the practice established in many other States, notably New York, under which it is the duty of the judge who presides at the trial, upon motion, to impose sentence after the verdict, as of course, during the term in which the verdict was rendered, regardless of the question whether exceptions are taken or not. Having imposed sentence, he may, if he regards the exceptions as worthy of consideration, enter a stay of judgment till they are heard; and if he unreasonably refuses to grant a stay, application may be made to the appellate court therefor. The advantages of this course of proceeding are twofold. First, the important question of what the sentence shall be is adjudicated while the facts of the case are fresh, and by a judge who knows them and has heard the testimony; secondly, under it only meritorious appeals go to the higher court, and the taking of exceptions for the purpose of delay only is effectually discouraged. There is no danger of oppression or injustice, for ample provision may be made for application for stay of judgment till all genuine law questions are heard. On the other hand, if the question of what the sentence shall be has been determined before the appeal goes up, it may often happen that the defendant will waive his right of exceptions, and accept his sentence.

I do not hesitate to recommend that the law be so amended. I am aware that it involves a radical change in the established practice in criminal cases. But the proposition is by no means novel. It has been repeatedly suggested by the district attorneys, whose experience entitles their judgment to much weight; and I have reason to believe that it is looked upon with favor by the judges who have occasion to administer the criminal law.

The Right of Challenging Jurors.

I assume it to be the intention of the law to give to the Commonwealth the same right of challenge in criminal cases as is enjoyed by the defendant. It often happens, however, that several defendants are jointly tried, either upon the same indictment, or upon different indictments which are tried together. When this happens, each defendant may separately exercise his full right of challenge, while the Commonwealth is restricted to the right of challenge which one defendant would have.

I recommend that the law be so amended that the Commonwealth shall have the right to challenge as many jurors as may be challenged on the part of all the defendants who are being tried together.

Corrupt Practices in Elections.

It can hardly be said that the act in relation to corrupt practices at elections, enacted in 1892, has in all respects fulfilled the expectations of those who promoted its passage. It was apparently intended to prevent the spending of money by candidates for any purpose except personal expenses, etc., and contributions to party committees. It is generally believed, however, that in many cases the so-called personal expenses of candidates have included many items not allowed by the act, and that the purchasing of votes in closely contested elections, especially in municipal elections, is not entirely a lost art.

The difficulty seems to be that there is no adequate provision for the enforcement of the law. No officer is directly charged with the responsibility of prosecuting violations of its provisions, and there is no effective way of securing evidence of such violations. For obvious reasons, the obtaining of evidence of corrupt practices in elections is not easy; and few

persons, officials or others, are willing, unless it is made their duty so to do, to take the responsibility of initiating prosecutions for corrupt practices in elections.

During the last session of the Legislature it was proposed by some members of the committee on elections to authorize an inquest to be held by the Attorney-General into the conduct of certain elections which were then under consideration by the committee; but, as grave doubts were entertained as to the constitutionality of such a proceeding, the proposition was not pressed. There can be, however, no constitutional objection to a general law authorizing courts of record to hold inquests concerning the conduct of elections held within their several judicial districts. In cases of violent death and of fires the Legislature has thought it wise to provide that inquests may and in some cases shall be held by district courts having jurisdiction of the supposed offences, for the purpose of ascertaining, first, whether a crime has been committed, and, second, by whom it has been committed. There can be no doubt that such proceedings, which are summary in their nature and are not limited in the scope of their investigations, are of great service in the detection and punishment of such crimes. Election frauds are usually quite petty in respect to individual cases, and only become serious by reason of the large number which occur in any given election. It is for this reason, among others, that the detection and prosecution of them by the ordinary instrumentalities are so ineffective.

I recommend that a law be enacted authorizing district courts upon proper complaint to hold an inquest upon the conduct of any election, convention or caucus, with the powers and duties usually appertaining to such proceedings; and that the Attorney-General or the district attorneys be authorized to take charge of such inquests.

Another obstacle in the way of the detection of corrupt practices is the fact that under the law as it stands both the person offering the bribe and the person receiving the same may be guilty of an offence under the law; and if either of the parties to the offence is summoned to give testimony, he may avail himself, on the ground that it may tend to criminate him, of his constitutional right to refuse to testify. This difficulty may be overcome in either one of two ways: first, by provid-

ing that it shall not be an offence for a person to receive money in an election for the purpose of influencing his or any vote; thus confining the criminality of the act to the person who pays the money. Both the payer and the receiver are, it is true, equally guilty of corrupt acts. But the one who pays is the one whom the law principally endeavors to reach; and if those whom he bribes were compelled to testify, and all constitutional objections against their testifying were removed, it would make bribery more dangerous and therefore more difficult. Or, secondly, provision might be made that no person should be permitted to refuse to testify on the ground that his evidence would tend to criminate him, with the further provision that the testimony so given should not be used against the person giving it. It is of little use to establish machinery for the enforcement of any law against corrupt practices in elections unless some such provision is also adopted.

The statute is also apparently defective in respect to its provisions prohibiting the expenditure by persons other than candidates, especially in contests for nominations. It purports to prohibit disbursements by candidates for other than personal expenses, and to a political committee. It apparently does not purport to limit or abridge the expenses of any other person, or of a committee. It is notorious that in some cases, objectionable expenses, claimed to be permissible under the statute, have been incurred to an unconscionable extent.

In England, where the statutes against corrupt practices are much more stringent than are ours, no person, whether a candidate or not, may spend any money in providing meat or drink, entertainment for the purpose of influencing voters or for the conveyance of voters to or from the polls; and no person may be legally employed for hire for any service whatever excepting a limited number of agents, clerks and canvassers, the number depending upon the size of the district. It may be well to consider whether some or all of these provisions should not be included in the provisions of the statutes of this Commonwealth. No provision can be regarded as too stringent or drastic which tends to purify elections and increases the efficiency of election courts. There is no good reason why money should be spent in securing nominations or elections, excepting for such public purposes as the distribution of cam-

paign literature, public meetings, etc. It is a strange anomaly that under our form of government it should have come to be considered not only proper but necessary to expend money for the purpose of inducing voters to come to the polls, or to secure their favor by personal appeals; especially when the money is spent and the appeals are made by paid agents and servants. It is not democratic. If both candidates were forbidden to make such expenditures, neither could properly complain. I commend the subject to the consideration of the Legislature.

The Lobby Law.

I have examined into the circumstances of all the failures to comply with chapter 456 of the Acts of 1890, as amended by chapter 223 of the Acts of 1891, referred to me by the secretary of the Commonwealth, and in every instance except one I find that such failures were caused by accident or inadvertence, and not through any purpose to violate the law. The circumstances attending the exceptional case were such as led me to think that there might have been an intent to disregard the law. I therefore referred the case, with the papers relating thereto, and such additional information as came to my knowledge, to the district attorney for the county of Suffolk, that the matter might be laid before the grand jury.

In several cases persons have registered as being employed; and, no return having been made, inquiry has resulted in a denial by the alleged employers that they employed such persons, either directly or indirectly. The persons registering claim, however, that they were so employed, and rendered services; and in some instances threaten to bring suit to recover compensation for such services.

It appears that some additional legislation is needed to prevent registration by unauthorized agents or counsel.

The Public Statutes.

In 1888, by chapter 383, provision was made for the printing of a supplement to the Public Statutes. In accordance with this statute, a supplement was prepared containing the general laws enacted during the years 1882 to 1888 inclusive, with a suitable index and marginal references to the statutes affected by such general laws and to the decisions of the

supreme judicial court relating to them. No such work has been done or attempted since that time, and the general laws for the years from 1889 to 1894 inclusive are only to be obtained from the Blue Books. There should be a second supplement, in form and with an index and marginal references substantially similar to the supplement already published. Such a work is much needed by those who have occasion to consult the statutes frequently, and I recommend that provision be made at once for its publication.

The first general revision of the statutes of the Commonwealth was in 1836, when the Revised Statutes were published; the next was the General Statutes, published in 1860; the last was the Public Statutes, published in 1882. The interval since the adoption of the Public Statutes is not so long as that between the former revisions. The changes in legislation, however, have been far more numerous and radical, and there is much greater need for another revision of the Statutes to-day than existed at the time of the adoption of any of the former revisions. Upon examination, I find that, of the two hundred and twenty-four chapters of the Public Statutes, only thirty-seven have not been repealed or amended. Many of those that have been left untouched are chapters upon subjects of little public importance, such as, for example, the chapters on watch and ward; teachers' institutes; ferries; measuring of upper leather; the metric system; masters, apprentices, and servants; and the chapter on treason. On the other hand, the amendments adopted since 1882 affect very largely many of the most important and vital portions of the statutes. Among others, the chapters upon the following subjects have been entirely revised or repealed, so that in respect to them the Public Statutes have become obsolete: elections and ballots; the militia; attendance of children at schools; school districts; employment of children; inspection of provisions and animals; the employment of labor; birds and game; savings banks; insurance companies. Among the chapters which have been radically amended are those relating to the assessment of taxes; town officers; cities; gas and electric light; public health; fisheries; intoxicating liquors; railroad corporations; the courts, including courts of probate and insolvency; offences against property and offences against chastity.

Some of the foregoing have been affected by more than fifty amendments.

Nor have the statutes passed since the adoption of the Public Statutes fared any better. During the years 1882 to 1888, eleven hundred and ninety-five chapters of general legislation were enacted; of those, seven hundred and twenty-two have been affected by subsequent legislation, and three hundred and forty-four have been repealed entirely; in other words, more than half of the legislation of the first seven years has been amended, and one-third of it has been repealed entirely. Such examination as I have been able to give the matter satisfies me that the changes in the statutes are much greater, more extensive, and more radical than had been made in prior revisions at the time of the adoption of the General Statutes and of the Public Statutes.

It is not practicable to prepare a general revision of the statutes in less than two or three years; but I recommend that legislation be had at once, looking to another revision of the statutes, and that a suitable commission be appointed, charged with the duty of making such revision.

Public Officers Entitled to Consult the Attorney-General.

Under the provisions of the Public Statutes and of sundry amendments thereto, it is the duty of the Attorney-General to consult and advise with the following departments on questions of law relating to their official business, to wit: —

Governor and Council.
Legislature.
District attorneys.
Secretary.
Treasurer.
Adjutant-General.
Auditor.
Insurance Commissioner.
Harbor and Land Commissioners.
Board of Lunacy and Charity.
Board of Health.
Civil Service Commissioners.
Commissioner of Corporations.
Commissioner of Foreign Mortgage Corporations.
Gas and Electric Light Commissioners.
Commissioners of Savings Banks.
Commissioners of Pilots for the Harbor of Boston.

There are, however, other boards, commissioners and departments who have not the right to consult and advise

with the Attorney-General; among others are the following: —

Board of Agriculture.
Board of Education.
Controller of Accounts of County Officers.
Commissioners of Arbitration and Conciliation.
State Fire Marshal.
Cattle Commissioners.
Board of Registration in Dentistry.
Commissioners of Highways.
Commissioners of Inland Fisheries and Game.
Bureau of Statistics of Labor.
Board of Registration in Pharmacy.
Prison Commissioners.
Railroad Commissioners.
The Chief of the District Police.
Commissioners of Topographical Survey.
Commissioners of Wrecks and Shipwrecked Goods.
Commissioners of State Aid.
Commissioner of Public Records.
Commissioners of Public Libraries.
Commissioners of Nautical Training School.
Metropolitan Park Commissioners.
Commissioners of Metropolitan Sewerage.
Board of Registration in Medicine.

There appears to be no good reason for the distinction thus made between such departments as have and those which have not the right to consult the Attorney-General. I recommend that the law be so amended that all departments of the State, and all State boards or commissioners having jurisdiction throughout the Commonwealth, have the right of consulting and advising with this department.

Opinions.

In accordance with the practice adopted by my predecessors, I append to this report copies of such opinions given during the year as may be useful for future reference. Included among them are three opinions given upon applications for leave to file informations in the name of the Attorney-General, where I refused to authorize the proceeding.

Assistants.

Mr. George C. Travis has continued during the year in the position of First Assistant Attorney-General, to which office he was originally appointed in March, 1891. Mr. Charles N. Harris retired from the position of Second Assistant Attorney-General on the first day of February, and Mr. James Mott Hallowell of Medford was on the same day appointed in his place, and has since continued in the position. Messrs. Travis

and Hallowell have performed the duties of their respective positions with fidelity and efficiency; and I am much indebted to them for their valuable assistance.

The work of the department is increasing year by year, not only in amount, but also in importance. The civil business of the Commonwealth, to which the assistants are called upon to give attention, requires, by reason of its extent, variety and character, a high degree of legal ability, and is practically exclusive of private law practice. It is my opinion that their salaries are not adequate to the importance and value of their services, and I recommend that they be substantially increased.

HOSEA M. KNOWLTON,
Attorney-General.

OPINIONS.

The building committee of the trustees of the Medfield Insane Asylum may at its discretion alter the construction of the buildings, provided that no substantial departure is made from the plans furnished by the commissioners appointed under chapter 445, Acts of 1890. It may use any money available that is not needed for contracts already made; and the method of expenditure is a question for its judgment. It cannot avoid contracts for materials made by the previous building committee.

JAN. 31, 1894.

To His Excellency the Governor and the Honorable Executive Council.

I have considered the matters contained in the letter of the building committee of the trustees of the Medfield Insane Asylum to the Governor, dated Jan. 17, 1894. Deeming the statements contained in the letter to be insufficient to enable me to answer the questions satisfactorily, I have conferred personally with the committee, and have examined its contracts and plans so far as was necessary to understand the questions submitted.

By Statutes of 1890, chapter 445, it was provided that commissioners should be appointed to obtain a tract of land for an asylum, and to procure plans, specifications and estimates for the erection of buildings thereon; and the act further provided that "the cost of said land, buildings and all the appurtenances thereto shall not exceed the sum of five hundred dollars per inmate." I am informed that under this act commissioners were appointed who purchased the tract of land in Medfield upon which the buildings are now being erected, and who caused to be prepared certain plans and specifications therefor.

The act authorizing the construction of the asylum is in the Statutes of 1892, chapter 425. By the provisions of this chapter the building committee "shall have the entire charge of the construction of said hospital buildings." It further provides, in section 2, among other things, that the building committee "shall cause to be erected . . . suitable buildings for an asylum for the chronic insane . . . *substantially* in accordance with the plans, specifications and estimates submitted by the commissioners appointed under" the act above referred to. "Said building committee of the trustees shall have power to

make all contracts and to employ all agents necessary for carrying into effect the provisions of this act." The only limitations upon its authority, in addition to the requirement above quoted, that it is to follow the commissioners' plans "substantially," are a proviso that "all contracts for the erection of buildings and the completion thereof and the equipment of the same . . . shall be approved by the governor and council;" and a further proviso that "the aggregate expenses and liabilities incurred by virtue thereof shall not exceed the sum of $500,000, exclusive of the compensation provided for the building committee."

The act appropriates a sum not exceeding $500,000 for the expenses incurred by the building committee in the erection of the hospital, with a proviso that the appropriation shall be divided so that no more than $150,000 shall be appropriated during the year 1892, $200,000 during the year 1893, and $100,000 during the year 1894. By the Statutes of 1893, chapter 395, the committee is authorized to expend for the purposes of said act (Statutes of 1892, chapter 495), and under the conditions prescribed by said act, the further sum of $200,000, provided that no portion of this sum shall be "expended" during the years 1893 and 1894.

In view of the provisions above quoted, which include all those relating to the authority of the committee, and the limitations imposed upon it as to the construction of the buildings and the expenditure of the appropriation, it is plain that it has full authority to make any changes in the construction of the buildings from time to time which in its judgment will be for the interests of the Commonwealth and the safety and convenience of the patients for whom the institution is erected; provided such changes are not substantially a departure from the plans and specifications furnished by the commissioners appointed under Statutes of 1890, chapter 445; and provided, further, that it does not incur contracts which call for the expenditure of more money than has been appropriated by the various acts authorizing the construction of the asylum.

But the building committee informs me that the plans and specifications prepared by the commissioners were quite general in their nature, and did not purport to furnish sufficient details for the work. The committee further informs me that the "radical changes in the construction," which it states in its letter of inquiry to the governor and council as desirable to be made, are not changes from the plans and specifications furnished by the commissioners, for the reason that the matters as to which it desires to make changes are not detailed at all in those plans, but are changes from the specifications in the existing contracts. That being so, it follows that the committee has the right to make the changes it desires, and to contract therefor,

or cause modifications, for that purpose, to be made in existing contracts, with the approval of the Governor and Council, provided it does not contract in excess of its appropriation.

Replying to the second and third inquiries of the committee, I have to say that there is no specified designation of the purpose for which any of the money appropriated is to be expended, but only provisions as to when it shall be expended. The committee, therefore, has power to use any money available that is not needed in payment for contracts already made. There is nothing in the law which prevents it from making changes that it deems essential, even though such changes will make it probable that the six buildings not yet contracted for cannot be erected for the balance of the whole appropriation not covered by contracts already made and by such changes. The question with which it is confronted is not one of law, but one which addresses itself to the judgment of the committee as commissioners. They are bound to see that suitable buildings are erected substantially in accordance with the plans prepared by the commissioners above referred to. But they cannot exceed their appropriation. If that appropriation is not enough for the purpose, it is for them to decide at what part of the work they will stop. It becomes, therefore, a question for the exercise of their judgment as commissioners whether they shall proceed to contract for the erection of the remaining buildings, if they find that they can do so with the balance of the appropriation remaining uncontracted for, and then go to the Legislature for an additional appropriation to make the changes which they deem necessary; or whether they shall make said changes now, and then go to the Legislature for an additional appropriation for the erection of the remaining buildings. They are limited in their expenditure to the sum named in the acts above referred to, and are bound to use their best judgment to secure, if possible, the erection of the buildings for that sum. If the work cannot be done for that money, they are not responsible. As to when it is their duty to call the attention of the Legislature to the fact that the existing appropriation will be insufficient, is not for me to express an opinion. Perhaps they may, with the approval of the honorable council, deem it best to proceed to make the changes desired as a matter of economy at the present time, and ask later for an additional appropriation to complete the buildings. But, inasmuch as the present committee is not responsible for the existing situation of affairs, but is still charged with the duty of seeing that the appropriations are not exceeded, it would seem to be the more desirable course for it at once, through the governor and council, to call the attention of the Legislature to the facts, and discharge itself of the responsibility of determining in which way the balance of the appropriation available shall be expended. This,

however, is not a matter as to which it is incumbent upon me to give advice.'

As to the fourth inquiry propounded by the committee, I have to say that I have examined the contracts in reference to the material to which it refers in its letter, and I am of the opinion that, as to material to which it refers in said inquiry, the former building committee, having had the right of acceptance or rejection of such material, and having clearly elected, with full knowledge of the facts, to accept the material offered, and the contractors having acted upon such action by the committee in the purchase of said material, the present committee cannot reverse said action of its predecessors, so far as the same relates to material already purchased or contracted for by the contractors, without giving the contractors the right to recover damages therefor, as for a breach of contract on the part of the Commonwealth.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

The Boston Marine Insurance Company may avail itself of the provisions of chapter 102, Acts of 1886, authorizing it to transact fire insurance business. Section 28, chapter 214, Acts of 1887, neither limits nor controls the power conferred upon it by this chapter.

FEB. 1, 1894.

HON. GEORGE S. MERRILL, *Insurance Commissioner.*

DEAR SIR: — Replying to your favor of Feb. 1, 1894, relating to the Boston Marine Insurance Company, I have to say: —

The Boston Marine Insurance Company, having long prior to 1886 been incorporated and carrying on business as an insurance company, may at any time avail itself of the provisions of the Statutes of 1886, chapter 102, authorizing it to do fire insurance business.

Statutes of 1887, chapter 214, section 28, providing that if any domestic company shall not commence to issue policies within one year after the date of its incorporation, or if, after it has commenced to issue policies, it shall cease for a period of one year to make new insurances, its corporate power shall expire, do not limit or control the powers conferred upon this company by the Statutes of 1886 above referred to. This section is obviously intended to apply, in the first place, to failure of new companies to commence business within one year; and, in the second place, to a complete cessation of insurance business on the part of existing companies.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

There is no existing legislation authorizing an appropriation to pay for the services of an agent appointed by the trustees of the State Primary and Reform Schools to visit the children transferred to families from the Lyman School for Boys.

FEB. 8, 1894.

Hon. HENRY Y. SIMPSON, *Chairman.*

DEAR SIR: — I am in receipt of your letter asking me if "the statutes authorize and require the trustees of the State Primary and Reform Schools to visit the children placed in families from the Lyman School for Boys, and to inquire into the condition of such children, and make such investigation in relation thereto as they may think best."

It would be a sufficient answer to this inquiry to quote the opinion of my learned predecessor, printed on pages 38 and 39 of his report for the year 1893, in which he says, in the concluding paragraph: —

"On the whole, I am of opinion that it is the duty of the trustees of the State Primary and Reform Schools to exercise a general oversight and supervision of all children committed to these schools during their minority, or until their discharge in some manner provided by law."

This opinion I see no occasion at present to re-examine or modify.

I understand, however, that the precise question before the committee is, whether there is any existing legislation which will authorize an appropriation to pay for the services of an agent to be appointed by the trustees to make such visitations. I have been unable to find any such legislation. Whatever duty of supervision is entrusted to the trustees of boys placed on probation is general in its nature, and must be exercised by them as a Board, and not by a paid agent. In this connection it will be observed that the statutes establishing the State Board of Health, Lunacy and Charity expressly provide that it "may assign any of its powers and duties to agents appointed for the purpose, and may execute any of its functions by such agents." No such authority for agency, at least in respect to visitation, is delegated to the trustees of the various Primary and Reform Schools. I am of opinion, therefore, that there is no authority in existing legislation for such an appropriation.

In the consideration of this question, it has been stated to me that the usual way of placing out boys from the Lyman School is not under the provisions of General Statutes, chapter 89, section 38, but by sending them back to their homes or elsewhere on probation, without any formal contracts of service or apprenticeship. Whether there is any authority for such a course, I do not deem it necessary at this time to consider or determine.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

The trustees of the State Farm have no authority to recommit to the State Prison a prisoner who, having become insane, has been removed from the State Prison to the Worcester Lunatic Hospital, and thence transferred to the State Farm. The right to adjudge when he shall be recommitted remains with the officers of the Worcester Lunatic Hospital.

FEB. 10, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor*.

I have the honor to acknowledge the receipt of your letter, enclosing the communication of J. White Belcher, and H. M. Blackstone, superintendent of the State Farm, dated Feb. 7, 1894, and to reply to the inquiry contained therein as follows: —

William Allison, who had been sentenced to the State Prison in 1890 for a term of seventeen years, was, while adjudged insane under the provisions of Public Statutes, chapter 222, section 10, and by warrant of the governor, removed to the Worcester Lunatic Hospital. The language of the warrant was as follows: "You are hereby authorized to cause the said convict to be removed to the Worcester Lunatic Hospital, there to be kept until, in the judgment of the superintendent and trustees thereof, he should be returned to prison." This warrant issued Feb. 26, 1892, and he was thereupon removed to the Worcester Lunatic Hospital.

Subsequently, to wit, Aug. 22, 1892, by order of the State Board of Lunacy and Charity, he was transferred from the said Worcester Lunatic Hospital to the State Farm, and placed in charge of the superintendent thereof. This was done under the provisions of Statutes 1887, chapter 367, which authorizes the State Board to transfer from the State Prison to any other State charitable institution convicts who have previously been committed to a State lunatic hospital.

It now appearing that Allison has become sane, the trustees and superintendent of the State Farm are of opinion that he should be returned to prison; and desire to know if, under the provisions of Public Statutes, chapter 222, section 10, they have authority to order his recommitment. I am of opinion, though not without some doubt in the matter, that they have no such authority. I am led to this conclusion in view of two considerations: —

First. — Said section 10 provides that when duly adjudged insane he is "to be removed to one of the State lunatic hospitals, there to be kept until, in the judgment of the superintendent and trustees of the hospital to which he may be committed, he should be returned to prison." By the Statutes of 1887, chapter 367, he may be transferred from the Worcester Hospital to the State Farm; but the power of adjudging that he should be returned to prison does not seem so to be transferred, but must still be exercised by the superintendent and

trustees of the hospital "to which he was committed." It is so expressed in terms in the warrant of commitment, and such is the clear language of the statute. It would undoubtedly be wise to transfer the power of ordering a return to the prison, when the convict himself is transferred from one institution to another; but the Legislature failed so to provide in terms, and I do not think that the statute in question, section 10, can be construed to read in by implication such a delegation and transfer of authority. It is a statute dealing not with an object of the Commonwealth's charity, but with a convict; and it is therefore to be construed strictly, and not to be enlarged or extended as against the convict.

Second. — Even if the power of returning could be transferred from the officers of one State lunatic hospital to another, so that, for example, the convict, having been transferred to the Taunton Lunatic Hospital could have been by the officers of that institution returned to prison, yet it is very doubtful whether the State Farm can be called a State lunatic hospital, under the terms of section 10, chapter 222 of the Public Statutes. The words "State lunatic hospital" seem to be used technically in the section, and as distinguished from a mere asylum or receptacle for the insane. The State Farm has been made by the Legislature a receptacle for pauper insane (see Statutes of 1886, chapter 219, and Resolve of 1888, chapter 91). But, without determining whether this legislation makes it a State lunatic hospital for any purpose, as that term as used in the legislation of the Commonwealth, I certainly do not think the trustees and superintendent of the State Farm can be said to be trustees and superintendent respectively of a State lunatic "hospital," within the meaning of that word as used in section 10 of chapter 222 of the Public Statutes.

It follows, therefore, that the only way in which the convict can be transferred is to retransfer him to the Worcester Lunatic Hospital. and have the judgment of the officers of that institution endorsed upon the order of commitment.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

A foreign insurance company, in every way qualified to do an insurance business in this Commonwealth, is not to be debarred therefrom because by its charter it has a right to transact and is transacting in a foreign State the additional business of a trust company.

MARCH 1, 1894.

Hon. GEORGE S. MERRILL, *Insurance Commissioner.*

DEAR SIR: — In reply to your communication of Feb. 17, 1894, inquiring whether a corporation organized under the laws of another State, whose principal business is that of a trust company, but which

also transacts an insurance business, can be admitted under our statute to transact the business of insurance in this Commonwealth, I reply as follows: —

I understand that in answering your inquiry it is to be assumed that the company in question is in a situation to comply with the requirements of law in reference to a foreign insurance company upon its entrance into business in this Commonwealth, and that no question is made about the form of the agreement, or any reference to any other matter except the simple question whether or not a foreign insurance company, in every respect qualified to do an insurance business in this Commonwealth, is to be debarred therefrom because by its charter it has a right to transact, and is transacting, also the additional business of a trust company.

In my opinion, there is nothing in the legislation or decisions of this Commonwealth to prevent such a company from lawfully transacting its insurance business. Of course it is entirely within the power of the Insurance Commissioner to see to it that only the insurance business that a corporation may lawfully do in this Commonwealth is carried on separate and apart from any other business. It seems that under the insurance act the power of the commissioner is ample to give to every person insured, and all parties interested in the insurance business of such a corporation, all the protection which could be had if the company was authorized to do, and did, only an insurance business.

Respectfully yours,

HOSEA M. KNOWLTON, *Attorney-General.*

Extradition papers from a foreign State, which comply with the laws of the United States and also with the statutes of the demanding State, are sufficient to authorize the governor to surrender the fugitive demanded; although said papers do not comply with a Massachusetts statute requiring affidavits by persons having actual knowledge of the offence charged.

MARCH 15, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor.*

SIR: — In the matter of the demand made by the governor of the State of Nebraska for the extradition of William Clark, and upon the question of the sufficiency of the papers and documents accompanying the same, I have to say: —

The Revised Statutes of the United States, section 5278, provide as follows: —

"Whenever the executive authority of any State or territory demands any person as a fugitive from justice, of the executive authority of any State or territory to which such person has fled, and produces

a copy of an indictment found, or an affidavit made, before a magistrate of any State or territory, charging the person demanded with having committed treason, felony or other crime, certified as authentic by the governor or chief magistrate of the State or territory from whence the person so charged has fled," it shall be the duty of said executive to cause the person demanded to be arrested, etc.

The demand in question is accompanied by a paper entitled "an information," authorized by the laws of Nebraska; and which is in fact an affidavit made before a magistrate of the State of Nebraska, charging the said William Clark with having committed the crime set forth therein.

The papers, therefore, comply with these provisions of the Revised Statutes of the United States. They are also in compliance with the provisions of the State of Nebraska.

It is suggested, however, that they do not comply with the provisions of Public Statutes, chapter 218, section 1, requiring further that the demand be accompanied by a duly attested copy of an indictment; or of a complaint, accompanied by affidavits of the facts constituting the offence charged, by persons having actual knowledge thereof. Where application is made to the governor of the Commonwealth of Massachusetts to demand from the executive of another State the extradition of a person in that State, these provisions of our statutes, which are supplementary and in addition to the provisions of the Revised Statutes, may well govern the acts of the executive of this Commonwealth. But where they are in conflict with the provisions of the Revised Statutes of the United States, they are inoperative, for the reason that the United States has full jurisdiction of the whole matter. The Legislature of Massachusetts has no power to enact a law interfering with the execution of an interstate right given by the authority of the law of the United States. And if it appears that a demand for extradition made upon the governor of a State is in compliance with the laws of the United States and of the State from which the demand issued, the executive upon whom the demand is made cannot lawfully refuse to grant the extradition because the papers do not comply with the provisions of the statutes of the State upon which the demand is made.

I am of opinion, therefore, that the extradition must be granted.

I have the honor to be, with great respect, your Excellency's obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

Under authority of legislation in Connecticut, and likewise in Massachusetts, the H. & N. H. R. R. Co., a Connecticut corporation, and the H. & S. R. R. Co., a Massachusetts corporation, became united under the name of the H. & N. H. R. R. Co. Subsequently, under authority from both States, the latter company consolidated with the N. Y. & N. H. R. R. Co., a Connecticut corporation, the consolidated body assuming the name of the N. Y., N. H. & H. R. R. Co. This company under authority from Connecticut, acquired the N. Y , P. & B. R. R. Co , a corporation whose tracks connected at Providence with the B. & P., R. R. Co., the latter being leased to the O. C. R. R. Co.

The N. Y., N. H. & H. R. R. Co. then procured a lease of the O. C. R. R. Co., the lease being made under the provisions of a Massachusetts statute, authorizing two railroad corporations created by this Commonwealth, whose roads enter upon or connect with each other, to execute a lease of the one to the other, the two roads being deemed to connect if one connected with a road leased to the other.

The connecting roads at Providence are the roads of two railroad corporations created by the Commonwealth within the meaning of the statute. It is immaterial that the connection is made without the limits of the Commonwealth.

MARCH 16, 1894.

To the Honorable Senate and House of Representatives.

I have the honor to acknowledge the receipt of the order of the Legislature, adopted February 1, requesting my opinion as to the legality of the lease of the Old Colony Railroad to the New York, New Haven & Hartford Railroad Company, and to reply thereto as follows: —

I beg leave to suggest to the honorable Senate and House of Representatives that, under the terms of the order, it is doubtful, to say the least, whether I am required to do more than to examine the lease referred to, and to determine whether its provisions appear to be conformable to law. No statement of facts accompanies the order, nor is my attention called to any special question touching its legality, excepting, perhaps, such as may arise upon inspection of the instrument itself.

But I assume that the order was intended to have a much broader scope, and that I am desired to inquire into all the facts material to the transaction, whether appearing of record or not, and to consider not only whether in its provisions the lease appears to conform to the law, but also its legality in view of all the attendant and antecedent circumstances, and of the history and status of the contracting corporations. In deference, therefore, to what I assume to be the wishes of the honorable Senate and House of Representatives, and in view of the importance of the question and the wide-spread interest felt in it by the public, I have endeavored to ascertain, so far as possible, all the facts touching the transaction, including the legislative history

of the contracting parties, not only in this Commonwealth, but in Rhode Island and Connecticut as well. In so doing, however, I do not yield my contention that the investigation of facts is a matter peculiarly within the province of the Legislature through its committees. and that it cannot be devolved as of right upon the Attorney-General.

No special authority for the lease was granted by the Legislature of this Commonwealth. Its legality, therefore, depends upon whether it is authorized by Public Statutes, chapter 112, sections 220, 221. These sections, so far as they affect this transaction, provide substantially that two railroad corporations created by this Commonwealth, whose roads enter upon or connect with each other, may execute a lease from one to the other; and that they shall be deemed to connect if one of the roads enters upon or connects with a road leased to the other.

The lease purports to be between the Old Colony Railroad Company as lessor, and the New York, New Haven & Hartford Railroad Company as lessee. It describes both corporations as "existing under the laws of the Commonwealth," and recites that their "roads connect with each other." If the recitals in the lease are true, it is within the provisions of the statute. It is necessary, however, to go further, and to ascertain whether in fact the parties to the lease are both railroads "created by the Commonwealth of Massachusetts;" and whether their roads connect, and where; and whether such connection is a connection contemplated by the statute.

There is no claim, as I am informed, that there is any connection between the roads of the contracting parties excepting at two points. One connection is in Providence, in the State of Rhode Island, between the tracks of the Boston & Providence Railroad Company, a railroad company leased to the Old Colony Railroad Company, and the tracks which were constructed by the corporation known as the New York, Providence & Boston Railroad Company, which it is claimed have been acquired and made a part of the road of the New York, New Haven & Hartford Railroad Company. The other connection is at a point in Massachusetts near the Blackstone River, between the tracks of the said Boston & Providence Railroad Company and the tracks of the Providence & Worcester Railroad Corporation, a railroad operated by the New York, New Haven & Hartford Railroad Company under a lease.

I do not deem it important to consider at length the latter connection. It is sufficient to say that it is not within the terms of the statute, which authorizes a lease only when the connection is between the roads of the two parties to the lease, or between the road of one party and a road leased to the other. A connection formed by two leased

lines is not, in my opinion, a sufficient connection to authorize a lease under the statute of Massachusetts.

The legality of the lease, therefore, must stand upon the connection at Providence. This raises two questions: —

First. — Is a connection between the roads of the contracting parties without the limits of the Commonwealth a sufficient connection within the words of the statute authorizing the leasing of railroads?

Second. — Are the connecting roads at Providence the roads of two railroad corporations "created by this Commonwealth," within the meaning of said statute?

Upon the first question it is to be observed that there is nothing in the words of the statute which can be construed to limit the connection required of roads proposing a lease to a connection in this State. It must be presumed to have been within the knowledge of the Legislature, when the law was enacted, that the roads of many of the railroad corporations "created by this Commonwealth" extended into other States. If in view of this fact it had been intended to limit the connection to tracks within the State, the act would doubtless have read "whose roads enter upon or connect with each *within this Commonwealth.*" The omission of the words italicized, or any words of similar import, cannot be regarded as unimportant.

Nor do I find anything in the purpose of the statute which requires such a limitation of the provisions regarding connecting roads. Two restrictions upon the leasing of railroads appear to have been intended by the Legislature in enacting this law. One was, that both railroads should be Massachusetts corporations. This preserved the control by the State of the leased road notwithstanding the lease. Another was, that there should be a physical connection between the roads which were to be jointly operated under a lease. It is to be remembered that all statutes granting privileges to railroad companies are presumed to be enacted with a view to the advantage of the community for whose use and benefit railroads are chartered. The obvious intent of the statute under consideration is to declare it to be for the advantage of the public to permit two railroads to be united under one management whenever they are so connected that they can be operated as one line. It is the fact of physical connection that is of importance, not the place where it happens to exist. A lease between two railroads whose tracks do not connect does not benefit the public. But if they connect, even though the connection be outside the limits of the State, the lease enables them to be operated together as one line, and inasmuch as both derive their existence and franchise from the Legislature of the Commonwealth, they are still under its control, notwithstanding the lease.

Supposing, for example, there were no general laws authorizing a

lease between railroad companies, and it was proposed that the Legislature should authorize a lease to be made between the Providence & Worcester Railroad Company and the New York & New England Railroad Company, whose tracks connect at Blackstone. The point of junction is said to be almost exactly upon the line between Massachusetts and Rhode Island. The question to be considered being whether such a lease would be beneficial to the community served by the two companies, could it be said that, inasmuch as both roads derived their corporate existence from, and were subject to the jurisdiction of Massachusetts, it would make the slightest difference in determining the question as a matter of public policy, whether the physical connection between them happened to be on one side of the line or on the other?

I am not aware that this question has been considered by the courts of this Commonwealth. Such decisions as I have examined in other States turn upon the language of the statutes of those States; none of which are similar in form or substance to the statute now under consideration. But I am clearly of opinion that a sound and consistent interpretation of the statute does not require or justify the interpolation of the words "within this Commonwealth" after the words relating to the physical connection of the roads between which a lease is authorized; that the Legislature, not having in terms so limited the connection prescribed, did not intend so to limit it; and that it is not necessary to the legality of a lease under that statute that the connection between the roads shall be in this Commonwealth.

The second question, to wit, whether the connecting roads at Providence are the "roads" of "two corporations created by this Commonwealth," within the meaning of the statute, requires an examination of the legislative history of the two corporations by whose roads it is claimed the connection is made. These are the Boston & Providence Railroad Company (the lessee of the Old Colony Railroad Company), coming from the north, and the New York, New Haven & Hartford Railroad Company, coming from the south.

The Boston & Providence Railroad Company was incorporated in Massachusetts, by Statutes 1831, chapter 56. By the terms of its charter it was authorized to construct a line from Boston to the line of the Commonwealth in Pawtucket or Seekonk. Statutes Massachusetts, 1846, chapter 158, authorized the corporation to construct a branch from Dodgeville westward to the line of the State of Rhode Island. Section 3 of the same chapter further provided that said corporation was "authorized to expend of their capital stock such sum as the directors may deem expedient for constructing a railroad, which shall be a continuation of the branch railroad hereinbefore authorized to be constructed, with the railroad of the Providence &

Worcester Corporation; for the laying of a track or tracks to the point of junction of said road to the city of Providence; for the purchase of depots and accommodations in Providence, and for the making of other arrangements, etc." What is now known as the main line of the Boston & Providence Railroad Company southerly from the State line was constructed under this statute, and under a contract between the Boston & Providence Railroad Company and the Providence & Worcester Railroad Company, providing for its joint use by both companies.

It is well settled that a railroad corporation chartered under the laws of a State may, under authority from that State, extend its line into another State, if permitted to do so by the other State. It still remains throughout its entire length the corporation of the State from which it derives its charter. It is clear, therefore, that the road of the Boston & Providence Railroad Company in Providence is the road of a railroad corporation "created by this Commonwealth," within the meaning of Public Statutes, chapter 112, section 220.

The history of the New York, New Haven & Hartford Railroad Company is as follows: In 1833 the Hartford & New Haven Railroad Company was incorporated by the Legislature of Connecticut, with authority to construct a railroad from Hartford to New Haven. In 1842 the said company was authorized by the Legislature of Connecticut to extend its railroad to the north line of the State, and, with the consent of Massachusetts, thence to Springfield; and it was further authorized to form a union with the Hartford & Springfield Railroad Company, a Massachusetts corporation.

In 1839, by chapter 101, the Hartford & Springfield Railroad Corporation was incorporated by the Legislature of Massachusetts, with authority to construct a railroad from a point in Springfield to the north line of the State of Connecticut "with a view to unite said railroad with a railroad authorized by the Legislature of Connecticut from Hartford to the line of the State of Massachusetts." In 1844, by chapter 28, section 2, the Legislature of Massachusetts provided as follows: "The persons who now are or may hereafter be stockholders of the Hartford & New Haven Railroad Company, a Connecticut corporation, shall be stockholders of this corporation (the Hartford & Springfield Railroad Company), together with such persons as are now or may hereafter become stockholders of this corporation. And when the stockholders shall by vote have assented thereto, the said corporations shall become united in one corporation by the name of the New Haven & Springfield Railroad Company." The statute of Connecticut of the year 1844 above referred to, enacted substantially similar provisions in respect to the Hartford & New Haven Railroad Company. In each State the charter was conditioned upon the

granting of a similar charter by the other State. By Statutes Massachusetts, 1847, chapter 244, it is provided that when the union thus authorized shall be accomplished, "the united corporation shall be called the Hartford & New Haven Railroad Company." Section 2 of the same chapter further provided "that the said corporation, so far as their railroad is situated in Massachusetts, shall be subject to the general laws of this Commonwealth to the same extent as though their road were wholly therein."

The effect of these statutes was to unite, so far as could be done by concurrent acts of the Legislatures of the two States, the entire railroad from New Haven to Springfield under one corporation, called the Hartford & New Haven Railroad Company.

In 1844 the Legislature of Connecticut incorporated the New York & New Haven Railroad Company, with authority to construct a railroad from the city of New Haven westerly to the west line of the State towards the city of New York. I am informed that in 1870, by indentures duly authorized under the statutes of the State of Connecticut, the New York & New Haven Railroad Company was made lessee by a perpetual lease of the railroad company called the Shore Line Railway, whose line extended from New Haven eastward to the city of New London. The New York & New Haven Railroad Company thereby acquired prior to 1871 a line of railroad from the west line of Connecticut through the city of New Haven eastward to the city of New London.

In the year 1871 an act was passed by the Legislature of Connecticut, approved July 26, which, after reciting that the New York & New Haven Railroad Company and the Hartford & New Haven Railroad Company had on the third day of August, 1870, entered into certain covenants and agreements under authority of and in accordance with the laws of the State, by which covenants and agreements the entire railways and properties of said corporations had been merged into a joint estate, and after further reciting that it would be for the convenience and best interests of said companies and of the travelling and shipping public having dealings with them that said companies should have a single corporate existence, enacted that the Hartford & New Haven Railroad Company might sell, transfer, merge and consolidate its corporate rights, powers and estates to, into and with the New York & New Haven Railroad Company, upon such considerations, terms and conditions as might be agreed upon between said corporations; that the directors might enter into joint articles of agreement for the sale, transfer, purchase, merger and consolidation thus authorized, prescribing the terms thereof, and providing that the number of shares should not exceed "the present authorized capital of said companies;" which agreement should be submitted to the

stockholders of each of said corporations separately; and if approved in the manner directed in said act, and a certified copy of the agreement of the certificate of adoption of the same by the stockholders of the two corporations filed in the office of the secretary of the State of Connecticut, that thereupon the said Hartford & New Haven Railroad Company should be and become merged and consolidated into and with the said New York & New Haven Railroad Company; and that the consolidated corporation should continue a body politic and corporate under the corporate name of the New York, New Haven & Hartford Railroad Company, and should possess, hold and enjoy all the rights, powers, franchises and privileges theretofore vested in either of said corporations; and that thereupon all the property real and personal belonging to either of said corporations should be deemed and taken to be transferred to and vested in the corporation into which such merger was made. It was further provided that the consolidated corporation should be subject to the charter of the corporation into which said merger was made (to wit, the New York & New Haven Railroad Company), with the proviso that when any special duty or liability was imposed, or any special privilege, franchise or immunity was conferred upon the corporation so merged (to wit, the Hartford & New Haven Railroad Company), such duty and liability and such franchise and privilege should attach to the consolidated corporation, "so far as the same were applicable to the right and franchise of said merged corporation." It was further enacted in section 6 that said consolidation should at "all times be subject to the power, control and legislation of the General Assembly of the State."

In the following year (Statutes Massachusetts, 1872, chapter 171), the Legislature of Massachusetts passed an act almost identical in its terms with the statute of Connecticut above recited, authorizing the merger of the Hartford & New Haven Railroad Company into the New York & New Haven Railroad Company; and providing that when such agreement was made, approved and filed in the office of the secretary of the Commonwealth, the two companies should be merged into one corporation under the name of the New York, New Haven & Hartford Railroad Company. The only material difference in the provisions of the two charters is that, instead of section 6 of the Connecticut charter above recited, the Massachusetts charter provided as follows: "Said consolidated corporation shall at all times be subject to the Legislature of this State as to that portion of its road in this State as heretofore; and shall be subject to the general laws of this State as to its whole road, so far as such laws may be applicable thereto."

In pursuance of these charters, an agreement was entered into by the directors of the two railroad companies, which was duly ratified by the stockholders of both companies, and filed in the office of the secretary of this Commonwealth on the sixth day of August, 1872, and in the office of the secretary of the State of Connecticut on the second day of March of the same year. This agreement conformed to the provisions of said charters, and recited that "the Hartford & New Haven Railroad Company doth hereby sell, transfer, merge and consolidate its corporate rights, powers and estate to, into and with the New York & New Haven Railroad Company," under the name of the New York, New Haven & Hartford Railroad Company. It further provided that the capital stock of the consolidated corporation should be $15,500,000, "which is the amount of the present authorized capital of the two companies."

By a statute of Connecticut, approved June 14, 1889, the New York, New Haven & Hartford Railroad Company was authorized to increase its capital stock for the purpose of paying its funded and floating debt, "and to make permanent additions and improvements." It was further authorized to "increase its capital stock up to and during the year 1899 for the shares of the capital stock and for the obligations of any railroad company whose property it may hold by virtue of a lease for a term as long as fifty years; and, in case of roads to be leased hereafter, whose railroad is located in whole or in part within this State." By section 3 it was further provided that "in case the said New York, New Haven & Hartford Railroad shall retire all of the capital stock of any such leased line by purchase or exchange, the officers of said respective companies shall certify the same, by certificate to be filed in the office of the State secretary; and the said stock of said leased line and all its franchises shall thereupon be and be deemed to be forever transferred to and merged in the stock and franchise of said New York, New Haven & Hartford Railroad Company."

I am informed that on the first day of April, 1892, an indenture, purporting to be a lease for the term of sixty years, was executed between the New York, Providence & Boston Railroad Company, "a corporation existing under the laws of the States of Rhode Island and Connecticut," owning and operating a railroad from New London to the city of Providence, and there connecting with the tracks of the Boston & Providence Railroad Company, as lessor, and the New York, New Haven & Hartford Railroad Company, "a corporation existing under the laws of the States of Connecticut and Massachusetts," as lessee, by which the lessor demised to the lessee its railroad, franchise and property. The lease contained a further covenant, as follows: "And the lessee further covenants that, under the provi-

sions of a certain resolution of the General Assembly of Connecticut amending the charter of the New York, New Haven & Hartford Railroad Company, approved June 14, 1889, and the amendment thereto approved June 22, 1889, it will make prompt application to the committee constituted by section 2 of said resolution for the approval of terms of exchange whereby shares of the capital stock of the lessee may be exchanged for shares of the capital stock of the lessor, share for share; and so soon as said terms of exchange shall have been approved by said committee, the lessee will increase its capital stock by the amount of the capital stock of the lessor, and will give notice thereof to each stockholder of the lessor by mail; and thereafter, upon the assignment to the lessee of any share or shares of the capital stock of the lessor, and the surrender of the certificate or certificates therefor, the lessee will, whenever its stock transfer-books are open, issue to the owner of said share or shares, in exchange therefor, a certificate for a like number of shares of the capital stock of the lessee, as provided in said resolution, and will make an equitable adjustment in cash for the difference in the dates upon which the quarterly dividends of the respective companies have been paid." This lease was authorized under the General Statutes of Connecticut, section 3472, which provided that "any railroad company may make lawful contracts with any other railroad company with whose railway its tracks may unite or intersect with relation to its business or property; and may take a lease of the property or franchise of, or lease its property or franchise to, any such railway company."

The Legislature of Rhode Island, on the sixth day of April, 1892, passed an act providing that the New York, Providence & Boston Railroad Company should be authorized and empowered to lease its railroad, property and franchise to the New York, New Haven & Hartford Railroad Company, for a term not exceeding ninety-nine years; and upon such terms and conditions as had been or should be agreed upon by said companies; and "the New York, New Haven & Hartford Railroad Company is hereby authorized and empowered to accept such lease, and to hold and use said demised railroad, property and franchise, and to acquire the same, in accordance with the terms and conditions of said lease; and thereupon shall succeed to and have, use, exercise, and enjoy all the rights, privileges and powers heretofore granted and belonging to the said New York, Providence & Boston Railroad Company."

I am further informed that under the provisions of said lease the stock of the New York, Providence & Boston Railroad Company was all delivered to and retired by the New York, New Haven & Hartford Railroad Company in exchange for stock of that company, prior to the third day of February, 1893. On the last-named date, the New

York, Providence & Boston Railroad Company executed and delivered to the New York, New Haven & Hartford Railroad Company what purported to be a quit-claim deed of its entire property, franchises and privileges. On the twenty-fourth day of February, 1893, the Legislature of Rhode Island passed an act reciting that the New York, New Haven & Hartford Railroad Company had succeeded to the rights, privileges and powers, and become subject to the duties, obligations and liabilities of the New York, Providence & Boston Railroad Company. As a result of these transactions, and by virtue of the legislative acts of the States of Connecticut & Rhode Island, it appears that the New York, New Haven & Hartford Railroad Company acquired and succeeded to all the property, franchises and privileges of the New York, Providence & Boston Railroad Company; and that the tracks in Providence connecting with the tracks of the Boston & Providence Railroad Company became, before the date of the lease now in question, were and are the tracks of the New York, New Haven & Hartford Railroad Company.

None of these proceedings, however, subsequent to the charter of 1872, were authorized or ratified, at least in express terms, by the Legislature of Massachusetts. On the other hand, there were statutes of this State in force when the charter of 1872 was granted, which, it may be claimed, the proceedings above recited are in conflict with, if not in violation of. Massachusetts Statutes, 1871, chapter 392 (now Public Statutes, chapter 112, section 59), provided, in substance, that when a railroad corporation was authorized to increase its capital stock, it should, if the market value of its shares was above par, sell the new stock at auction in the city of Boston. The act contained a further provision as to the methods of advertising and conducting said sale. Massachusetts Statutes, 1868, chapter 310, provided that no railroad corporation should create any additional new stock, or issue certificates thereof, unless the par value of the shares so issued be first paid in cash to the treasurer of said corporation; and that all certificates of stock issued in violation of the foregoing provision should be void, and the directors issuing the same should be liable to a penalty of one thousand dollars each, to be recovered by indictment in any county where any of said directors resided. This act was incorporated into the general railroad law of 1874, and was re-enacted by Public Statutes, chapter 112, section 61; with the additional provision that if a railroad corporation, without authority of the general court, should increase its capital stock beyond the maximum fixed in its act of incorporation, or in conformity with the provisions of the general railroad law of Massachusetts, the certificate so issued should be void. It may be assumed that these provisions of the laws of the Commonwealth were not observed in the

proceedings of the New York, New Haven & Hartford Railroad Company, above recited. There is another statute, first enacted by Massachusetts Statutes, 1871, chapter 389, and now forming the last sentence of Public Statutes, chapter 112, section 61, which provides that: "If a railroad corporation owning a railroad in this Commonwealth and consolidated with a corporation in another State owning a railroad therein increases its capital stock, or the capital stock of such consolidated corporation, except as authorized by this chapter, without authority of the General Court, or without such authority extends its line of road, or consolidates with any other corporation or makes a stock dividend, the charter and franchise of such corporation shall be subject to be forfeited and to become null and void."

This apparent conflict between the legislation of Massachusetts and of Connecticut, so far as the same has reference to a railroad company holding a charter from each, raises important questions, the determination of which involves the exact issue now under consideration, to wit, whether the road constructed by the New York, Providence & Boston Railroad Company and connecting with the road of the Boston & Providence Railroad Company at Providence had become and was on the fifteenth day of February 1893 (the date of the lease in question), the "road" of the New York, New Haven & Hartford Railroad Company, a corporation "created by the Commonwealth of Massachusetts." These questions may be stated to be: —

First. — What is the effect of reciprocal statutes enacted by two or more States, purporting to form one consolidated corporation into which are merged two or more corporations previously existing in each State respectively?

Second. — To what extent does each State retain control over a consolidated corporation so formed?

To state the first question more explicitly in its relation to the present issue, do the two charters create one corporation, which is endowed with the rights granted by each charter, including the power of enlargement, growth and extension in each State under the authority of the Legislature of that State? Or do they create two separate and distinct corporations, in the sense that each holds its property under a separate title, so that a contract made under the authority of one State does not enure to the benefit of both corporations, but only to the corporation of the State authorizing the contract?

These questions are of grave importance. Among other Massachusetts corporations, the Boston & Albany, the Boston & Maine, the Eastern, the New York & New England and the Nashua & Lowell were incorporated by similar concurrent legislation of this and other States; and the same questions are liable to arise at any time affecting the rights and duties of those corporations. I am not aware that

the questions suggested here have been passed upon by our courts. In Attorney-General *v.* The Boston & Maine Railroad Company, 109 Mass. 99, the whole matter was ably discussed by counsel, from whose briefs I have derived much valuable assistance. But in view of certain special legislative provisions applicable to the defendant corporation, the questions raised were not adjudicated. In his opinion in that case Judge Morton says: "If the government of Massachusetts had taken no action upon the subject, the case would present the important questions, ably argued by counsel as to the relative powers of the several States by whose concurrent action a consolidated corporation like this has been created, acting independently of each other, over the corporation, and particularly over that part of its road situated within their limits. But we have not found it necessary to consider these questions, because, etc."

Consolidating statutes similar in form have been enacted in many of the United States. Early in the history of railroads, the advantages of through trunk lines made such legislation obviously necessary to facilitate intercommunication between different parts of the country. The status of such corporations has been elaborately considered in many cases both in the Federal and the State courts; but, as far as I can discover, the precise question involved in the present inquiry, to wit, the power of a corporation to increase its capital stock and extend its road in one State by the authority of that State, but without the sanction or against the prohibition of another State, has not been adjudicated.

There has been, moreover, some apparent conflict among the cases, even before the same tribunal, in discussing the character and scope of such consolidations. For example, in Railroad Company *v.* Harris, 12 Wall. 65, a case in the supreme court of the United States, Mr. Justice Swain, in delivering the opinion of the court, said: "We see no reason why several States cannot, by competent legislation, unite in creating the same corporation, or in combining several pre-existing corporations into a single one." On the other hand, in Nashua & Lowell Railroad Company *v.* Boston & Lowell Railroad Company, 136 U. S. 356, a case before the same tribunal, Mr. Justice Field delivering the opinion of the majority of the court, in speaking of the statutes of Massachusetts and New Hampshire, which purport to consolidate the corporation in each State known as the Nashua and Lowell into one corporation, said: "The new corporation created by Massachusetts, though having the same name, composed of the same stockholders and designed to accomplish the same purpose is not the same corporation with the one in New Hampshire. Identity of names, powers and purposes does not create an identity of origin or existence, any more than any other statutes, alike in language, passed by

different legislative bodies, can properly be said to owe their existence to both. To each statute and to the corporation created by it there can be but one legislative paternity." The chief justice and Judges Gray and Lamar, however, dissented from this opinion. In Railway Co. *v.* Auditor-General, 53 Michigan, 79, Judge Cooley said: "It is impossible to conceive of one joint act, performed simultaneously by two sovereign States, which shall bring a single corporation into being, except it be by compact or treaty." On the other hand, in Horne *v.* Boston & Maine Railroad Company, 62 N. H. 454, the court, speaking of the Boston & Maine Railroad Company, said "the defendants are a single corporation, having its powers from, and existing by the laws of Maine, New Hampshire and Massachusetts." And in Covington Bridge Company *v.* Mayer, 31 Ohio, 317, speaking of the effect of similar consolidating statutes upon the corporation so formed, the court said: "It is in truth a single corporation with the power of two. It acts under two charters, which are in all respects identical, except as to the source from which they emanate. What is authorized by one of these charters is authorized by both. What may be lawfully done under one may be lawfully done under both."

But, notwithstanding the apparent inconsistency of these views, in my opinion they may be largely reconciled by consideration of the true essence of corporations, and of the different but not inconsistent definitions of those bodies which may be given, according to the point of view from which they are regarded. These different aspects of corporations grow out of the nature of the issues before the court in the several cases to which I have alluded; and they go far toward explaining the seeming conflict in the views expressed.

A recurrence to definitions may therefore be of assistance in determining the question now under discussion. Regarded as a creature of the sovereign, a corporation has been defined to be "an artificial being, invisible, intangible and existing only in contemplation of law." As such, it is obvious that there can be no such thing as a corporation which owes its existence to two or more independent sovereigns. Two States cannot unite in one legislative act. As an artificial person, created by an act of legislation, it is the child only of the Legislature by which it was created. It cannot have two parents.

But such a definition, although entirely accurate, and in some respects sufficient, falls far short of describing a corporation in fact. For all purposes, excepting such as relate to its origin, domicile and similar matters, a corporation may be defined as a collection of persons united in one body under a special denomination, having perpetual succession under an artificial form, and capable of taking and granting property, of sueing and being sued, of making contracts, of enjoying privileges and immunities in common, and of exercising the

right conferred upon it by its charter. In other words, as has been well said by an able writer (Morawetz on Corporations, section 1), a corporation is not "in reality a thing distinct from its constituent parts. The word 'corporation' is but a collective name for the corporators or members who compose an incorporated association."

Bearing in mind these different, but by no means inconsistent, definitions, it is not difficult to understand the status of a consolidated corporation, like the New York, New Haven & Hartford Railroad Company. With respect to its origin, creation and domicile, and regarding it as an artificial person or entity created by legislation, it is a distinct corporation in each State. But, as to all the purposes for which it was created, it is, and must have been contemplated by each Legislature to be, one corporation in both States. It is but one body of men, formed into one company. All the property of its constituents (the two domestic corporations and their stockholders) has been merged into one joint and indivisible stock, represented by one set of shares, managed by one set of officers, and in all respects dealt with as one property and business. It may commit torts, and torts may be committed upon it as one corporation. It makes its contracts as one corporation. It grants and acquires property as one corporation. It has no machinery by which it can act in a dual capacity. So far as respects its charter, it is two corporations. As to its property, contracts and business, it is one and indivisible. In short, to quote the words of the Ohio court above cited, it is, in fact, "one corporation with the power of two corporations."

An examination of the case of Attorney-General *v.* Boston & Maine Railroad Company, above cited, goes far to confirm this position. Though it is not so declared in express terms, yet throughout the opinion the Boston & Maine Railroad Company, holding charters from the Legislatures of three States, is regarded and spoken of as one corporation, and not as three corporations acting together.

It follows that whatever property it has acquired by contract, whether upon its joint credit or in exchange for its joint stock or its joint surplus, is added to and becomes a part of its property as one corporation. To hold otherwise would be to destroy at once the unity of action and interest which both Legislatures must have contemplated, and would divide it into two corporations, in fact, where only one was intended and created. Whether it be a locomotive, a station, a bridge, an addition to its track or its location, a new branch, or even the property and franchise of a connecting road, whatever is purchased by the joint assets of the corporation becomes a part of the joint property of the corporation.

The acquiring and retiring of the stock, and the purchase of the property, road and franchise of the New York, Providence & Boston

Railroad Company was a transaction differing not in kind, but only in degree, from the acquisition of any other property. Being acquired, it became and was the property of the corporation; and the road at Providence became and was the road of the corporation. It was no less its property because it was a corporation created by the Commonwealth of Massachusetts and by the State of Connecticut as well.

It remains to consider whether and how far the transactions by which the New York, New Haven & Hartford Railroad Company acquired the road of the New York, Providence & Boston Railroad Company are affected by the provisions of the statutes of this Commonwealth, above recited, relating to the increase of capital stock of railroad companies, it being conceded that they were not observed in those transactions.

Certain general principles, in the light of which these statutes, as well as the statutes of consolidation, must be regarded, underlie the discussion of this question. The States of the Union in respect to the control of persons and property within their borders are as to each other soverign. No State can be hampered or hindered by another State in the full and effectual control of its subjects and their property within its limits. In the matter of concurrent legislation by two States, creating a consolidated corporation out of two domestic corporations, neither State has precedence over the other. Each retains all the rights it had before within its jurisdiction, and no legislation of the other State can affect or impair them.

The charter by Massachusetts of the New York, New Haven & Hartford Railroad Company (Statutes 1872, chapter 171), must be regarded as concurrent legislation with the charter of Connecticut. The Massachusetts act does not, indeed, refer in terms to the Connecticut act. But it purports to create a new corporation which should succeed to the rights of two existing corporations, one chartered solely by Connecticut, and the other by the two States expressly concurring, and which new corporation should operate and maintain a railroad line in both States. This, obviously, could not be done except by concurrence of Connecticut; and such concurrence must have been in contemplation by the Legislature of Massachusetts when it gave a charter professing to deal with a Connecticut corporation. Moreover, the Massachusetts charter was granted the next year after the Connecticut charter, and was so identical in its terms and provisions that it is inconceivable that the similarity could have been accidental. The agreement for merger filed in the office of the secretary of the Commonwealth, which was a necessary antecedent to the taking effect of the charter, recited that it was executed in pursuance of authority granted by the Legislatures of both States.

Acting, therefore, with full knowledge of and acquiescence in the fact that the railroad company it incorporated had already received a similar charter from Connecticut, the Legislature of Massachusetts must be presumed to have conceded, by implication, the right to the consolidated corporation to have and exercise such powers as the State of Connecticut, acting upon matters within its exclusive jurisdiction, should grant to it by virtue of its sovereignty; and to reserve to itself the right to exercise exclusive control over the corporation only as to such matters as should be within its exclusive jurisdiction. Any other construction of the rights conceded and reserved by the reciprocal charters would tend to cripple, if not to destroy, the power of the corporation to carry on the business for which it was created.

To illustrate these propositions, suppose, when the charters were granted, the road in Connecticut was constructed with a single track: and that subsequently the Legislature of that State had enacted a law requiring all railroads in the State to be equipped with double tracks, and had further authorized an increase of the capital stock of this road to meet the expense of such equipment, prohibiting the payment for it out of surplus earnings, or by incurring a debt therefor. All these matters would be exclusively within the jurisdiction of that State. Such an increase of the capital of the company would be necessary to the continuance of its franchise in Connecticut, and would be obviously valid. Even though Massachusetts were to pass a law prohibiting such an increase under penalty of indictment, and declaring such certificates of new shares void, it would be ineffectual, because it would be an attempt to impair the control by Connecticut over the consolidated road as to matters under the exclusive jurisdiction of that State.

The same principle holds equally true of extensions of the railroad within the limits of either State. Such extensions are authorized by the Legislature because they are presumed to be for the advantage of the State and its citizens. It is for the State within which the railroad is situated to determine when the leasing or acquiring of a connecting road, the building of a branch or the extension of its existing road is required in the interest and for the convenience of its citizens. For either State to pass laws purporting to interfere with or limit the exercise of this prerogative by the other State, is to deny to that State the right to legislate for the benefit of its people as to matters within its own jurisdiction.

To regard the statutes of Massachusetts now under consideration as intended to impair the validity of acts done under the authority of Connecticut, legislating upon matters within its jurisdiction, is inconceivable. It follows, therefore, that those statutes must be regarded as relating only to railroad corporations chartered solely by the Com-

monwealth and under its exclusive control; or, if applicable to consolidated corporations, that they contain the implied exception that they are not intended to prohibit or invalidate acts lawfully done under the authority of another State legislating upon matters over which it has full jurisdiction.

But what remedy, it may be asked, has the Commonwealth, if its consolidated corporations do things under the authority of another State, lawfully exercised, which are contrary to the spirit and policy of its own legislation? Whether there be other remedies, which may be doubtful, there is certainly one which is effectual. It may revoke its charter. It may even go further, and declare that such acts shall be a revocation of its charter. The Legislature of Massachusetts has not proceeded to this extent. It has contented itself with the declaration in Statutes 1871, chapter 389 (now Public Statutes, chapter 112, section 61), that such acts shall render the charter subject to forfeiture. The history of the law sheds much light upon the view taken by the Legislature as to its powers of remedial legislation for evils that might result from the exercise of franchises by a consolidated corporation, granted to it by another State in contravention of the policy of Massachusetts. It originated in an order instructing the railroad committee to consider the effect of the consolidation of the Boston & Albany Railroad Corporation with other corporations in the State of New York. In the report of that committee made to the Legislature the questions now under consideration were fully discussed, and the possibilities growing out of the exercise of a double franchise were clearly set forth. The report closes with these words: "To assert any direct control over the corporations of other States would, of course, be futile; but there seems no objection in law or justice to coupling with a grant of a franchise any reasonable conditions and limitations. No complaint can justly be made by a corporation created by and receiving its privileges from this State, if the State requires that its action and the exercise of its powers under the charter granted by another State shall be subject to all the limitations upon its rights in this State, and that the attempt to exercise greater powers without the assent of this State shall be ground for a forfeiture of its franchise in this State."

With this report was submitted a bill similar to the law as it now stands, excepting that it provided that if such a railroad corporation should increase its capital stock, etc., without the authority of the Legislature of this Commonwealth, "the charter and franchise of such corporation shall be forfeited and become null and void." This bill was amended by the Legislature so that it read "shall be *subject to be* forfeited and become null and void;" and as thus amended it became a law. It is scarcely necessary to say that as amended the

law amounts to nothing more than a declaration of the policy of the State, and that it does not pretend to prohibit, much less to make unlawful, the acts of a consolidated corporation done in another State, and under the lawful authority of the Legislature of that State.

I am, therefore, of the opinion that the railroad which connects with the road of the Boston & Providence Railroad Company at Providence is the "road" of the New York, New Haven & Hartford Railroad Company, a corporation "created by the Commonwealth of Massachusetts." I am not disturbed in this conclusion by the suggestion which has been made that it could not have been intended by the Legislature that a construction should be put upon its statutes, which would permit a lease to be executed, under which extensive railroad systems, like the Old Colony and Boston & Providence, should pass into the control of a corporation largely owned and controlled in another State, and owning but a few miles of track in this Commonwealth. The intent of legislative acts is to be judged by their scope. It will not be seriously questioned, I presume, that, by virtue of its connections at Springfield, the New York, New Haven & Hartford Railroad Company might have acquired a lease of the Boston & Albany railroad system, or even of the Boston & Maine system. And yet the evils, if any, of such a transaction, would be no less than the lease of the Old Colony Railroad.

My attention has been called to some provisions in the lease providing for an exchange of the stock of the lessor for the stock of the lessee. The clause begins with these words: "And the lessee further covenants that *as soon as it lawfully may*, it will prior to Jan. 1, 1900, issue in proportion of nine shares of its own stock for ten shares of the capital stock of the lessor, etc." It is plain that this covenant does not invalidate the lease, because it only provides for a "lawful" issue and exchange. Whether, since the execution of the lease, unlawful acts have been done under this covenant, does not affect the legality of the lease, and is not within the scope of the inquiry submitted to me.

Upon all the facts, therefore, I am of the opinion that the lease is legal.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

The appointment of a justice of the peace is complete when the seal of the Commonwealth is affixed to the commission.

MARCH 29, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor.*

SIR: — I have the honor to acknowledge the communication of your Excellency, dated March 28, 1894, requesting my opinion upon the following question, to wit: 'a citizen of this Commonwealth has been

appointed justice of the peace, and his commission as such has been duly signed by the governor, and the seal of the Commonwealth affixed by the secretary. The commission has not been delivered to him, but he has paid the fee therefor. Can the commission now be revoked?

The constitution of the Commonwealth appears to provide that the successive steps in the constitution of judicial offices shall be as follows: first, the appointment by the governor; second, confirmation by the council; third, the signature of the governor to the commission; fourth, the affixing of the seal of the Commonwealth by the secretary of State. To these may be added the delivery of the commission.

In my opinion, the appointment is complete when the seal of the Commonwealth is affixed to the commission, if not before. The person named in the commission then holds the office to which he has been appointed, and, the tenure of the office being fixed by the constitution, his commission cannot be revoked. Section 1, chapter 21, Public Statutes.

I am not aware that the question has been decided in this Commonwealth, but under substantially similar provisions of the Federal laws it has been held by the supreme court of the United States that the office is constituted by the signing and sealing of the commission, and that the delivery of the commission is not a necessary precedent.

In United States *v.* Le Baron, 19 How. 73, Mr. Justice Curtis at page 78 says: "When a person has been nominated to an office by the president, confirmed by the senate, and his commission has been signed by the president, and the seal of the United States affixed thereto, his appointment to that office is complete. . . . The transmission of the commission to the officer is not essential to his investure of the office, and if by any interference or accident it should fail to reach him, his possession of the office is as lawful as if it were in his custody. It is the evidence of those acts of appointment and qualification which constitute his title, and which may be proved by other evidence."

To the same effect is Marbury *v.* Madison, 1 Cranch, 137. In this case Chief Justice Marshall in delivering the opinion says (page 157): "Some point of time must be taken when the power of the executive over an officer, not removable at his will, must cease. That point of time must be when the constitutional power of appointment has been exercised; and this power has been exercised when the last act required from the person possessing the power has been performed. This last act is the signature of the commission." And again on page 154: "the transmission of the commission is a practise directed by convenience, but not by law. It cannot, therefore, be necessary to constitute the appointment, which must precede it." It may be observed that the case of Marbury *v.* Madison was touching the com-

mission of a justice of the peace for the District of Columbia, as to whose appointment the provisions of the constitution of the United States and of the statutes were substantially similar to those of the Commonwealth of Massachusetts for the like officer.

I have the honor to be your Excellency's most obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

Bills for expenses in attending conventions and travelling without the limits of the Commonwealth cannot be paid out of an appropriation for incidental and contingent expenses of a commission, when such attendance or travel is not included among the official duties of the commission.

MARCH 31, 1894.

To Hon. JOHN W. KIMBALL, *Auditor.*

SIR: — In reply to your letter of March 3, 1894, inquiring whether expenses incurred by boards, commissioners and other officials for travelling outside the limits of the Commonwealth, more particularly to attend conventions, etc., can be properly allowed from existing appropriations, I have to say as follows: —

The expenses to be allowed out of an appropriation depend entirely upon the purpose for which the appropriation is made; and this can be ascertained only by examining each act making such appropriation. In answering your questions, therefore, I confine my opinion to the expenses of the officials whom you mention specifically and to their expenses under the laws of 1893, such being the appropriations concerning which these questions have arisen.

As to the Insurance Commissioner, an appropriation was made "for incidental and contingent expenses in the department of the Insurance Commissioner." A bill for the expenses of the commissioner and deputy in attending an insurance convention outside the Commonwealth cannot be paid from such an appropriation.

The Insurance Commission is established by statute with certain well-defined duties. Attendance at insurance conventions is not among them. The fact that such attendance might have a tendency ultimately to increase the utility of the commission does not authorize the expenses so incurred to be paid out of an appropriation limited by its terms to the expenses of its statute duties.

For the same reason, bills incurred by members of the Board of State Lunacy and Charity in attending the conference of charities cannot be paid out of an appropriation made "for expenses of the Board of Lunacy and Charity, including travelling and other expenses of members." Neither can a bill incurred by a member of the Bureau of Statistics of Labor in attending a statistical convention

outside the limits of this Commonwealth be paid out of an appropriation "for such expenses of the Bureau of Statistics of Labor as may be necessary."

For the same reason, a bill for expenses by the Warden of the State Prison, the Superintendent of the Massachusetts Reformatory and the Superintendent of the Reformatory Prison for Women, incurred in attending prison congresses and other gatherings outside the limits of the Commonwealth, cannot be paid out of an appropriation "for the payment of salaries, etc., and for the current expenses of said institution;" nor can a bill of expenses for travelling outside the limits of the Commonwealth in attending conferences, incurred by officials of the State Almshouse, State Farm, the Lyman School for Boys, State Industrial School for Girls and the State Primary School at Monson, be paid out of an appropriation made "for other current expenses at said institution."

The State Board of Health has an appropriation "for the general work of the State Board of Health, including all necessary travelling expenses." The duties of the Board are defined in chapter 80 of the Public Statutes and the various amendments thereto. Section 1 of this chapter provides that "It shall make sanitary investigations and inquiries in respect to the cause of disease and especially of epidemics, and the source of mortality and the effects of localities, employments, conditions and circumstances on the public health; and shall gather such information in respect to those matters as it may deem proper for diffusion among the people."

By this section the Board is especially granted the power to gather such information in respect to those matters as it may deem proper. Therefore a bill of expenses in attending outside the limits of the Commonwealth a meeting of those interested in the subject of health, drainage, etc., is incurred in the exercise of official duties authorized by statute, and can properly be paid from the appropriation.

You likewise inquire whether "a bill incurred for travelling outside the Commonwealth by the Gas and Electric Light Commissioners can be paid from an appropriation" for travelling and incidental expenses. I cannot answer this question without knowing for what purpose the travelling was done. The mere fact that travelling is without the limits of the Commonwealth is immaterial, if done in the exercise of the official duties of the commissioners.

Respectfully,

HOSEA M. KNOWLTON, *Attorney-General.*

Chapter 273 of the Acts of 1893 does not authorize a county commissioner to charge for the expenses of a hotel bill.

APRIL 4, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor.*

SIR: — I have the honor to acknowledge the communication from your Excellency, dated March 30, 1894, requesting an opinion upon the construction of chapter 273 of the Acts of 1893 relating to the travelling expenses of county commissioners.

The chapter in question provides that "there shall be allowed and paid to each of the county commissioners of the several counties the actual, necessary and proper expenses for transportation paid by him in the discharge of his duties." You inquire whether under the act a county commissioner can charge for a hotel bill.

Whatever distinction may be made between the word "travel," as used in some similar statutes, and the word "transportation," here employed, and whether there is any difference in the meaning, it does not seem necessary now to decide. I am quite clear, however, that the word "transportation" in this statute must be taken to have its ordinary and usual signification, and that the proper expenses of transportation are the expenses of conveyance in going and returning. It cannot include expenses incurred after transportation has ceased.

I am of opinion, therefore, that under the provisions of this act a commissioner is not entitled to charge for the expense of a hotel bill.

I have the honor to be your Excellency's most obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

The governor has no authority to commission the officers of the Ancient and Honorable Artillery Company. He may at his discretion issue a certificate to the effect that he has inducted the officers of the Company into office in accordance with ancient custom.

APRIL 4, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor.*

SIR: — I have the honor to acknowledge the communication of your Excellency, dated March 29, 1894, asking my opinion upon two questions submitted by the Adjutant-General, and to reply thereto as follows: —

The questions are: —

First. Can the governor commission, by written commission, the officers of the Ancient and Honorable Artillery Company?

Second. If not, can he issue a certificate saying that he has inducted into office, in accordance with ancient custom, the officers of said Company?

The position of the Ancient and Honorable Artillery Company, and its relations to the Commonwealth, are in many respects unique. It is not a part of "the military forces of the State," as that expression is used in the Constitution (chapter 2, section 1, article 7), and has no standing as such. The governor, therefore, is not its commander-in-chief. As a military body, however, it has been frequently recognized by the Legislature, and granted many privileges. Statutes 1893, chapter 367, concerning the volunteer militia, expressly provide, in section 161, that nothing done in said act "shall be construed as affecting the right of the Ancient and Honorable Artillery Company to maintain its organization as a military company, according to ancient usage, and agreeably to the provisions of its constitution and by-laws, provided the same are not repugnant to the laws of this Commonwealth, or do not restrain the lawful parade or exercise of the active militia." By section 124 of the same chapter this organization is exempt from the general provisions that no body of men, other than the regularly organized militia, shall associate themselves together as a company for drill or parade with firearms, etc. By section 153 of the same chapter it is provided that the Company shall annually furnish rolls of its membership to the mayor and aldermen of the city of Boston. The members of the Company are exempt from jury duty (Public Statutes, chapter 170, section 2). By Resolves of 1859, chapter 106, the thanks of the Legislature were extended to the Company for escort duty tendered to the Legislature. By Resolves of 1888, chapter 77, an appropriation was made to enable the Company to celebrate its two hundred and fiftieth anniversary.

There are also some usages connected with the Company for which no legislative authority exists. Such is that part of the ceremony of the annual installation of officers, in which the governor receives the insignia of office from the retiring officers, and bestows them upon their successors. This custom has existed from time immemorial, but rests for its authority upon usage only.

But, notwithstanding the recognition which has been accorded the Company by legislation and by usage, the fact remains that it has no existence as a part of the State militia. Its officers do not derive their authority from the Commonwealth. It is clear, therefore, that there is no authority in the governor to issue a commission to such officers.

As to the second question, whether he may issue a certificate saying that he has inducted the officers of said Company into office in

accordance with ancient custom, I can only say that it is a proceeding for which there is no legislative sanction, and which is not in accordance with ancient usage. As the representative of the Commonwealth, the governor has nothing to do with the installation of the officers, and his conferring of the insignia of office is an act of courtesy merely. It gives the officers no additional authority, and is not necessary to the validity of their title thereto. Such a certificate, therefore, is not an act which is included in the duties of the office of governor.

Whether as a further act of courtesy your Excellency shall deem it proper or expedient to sign and issue such a certificate, is not a question coming within the province of the Attorney-General to give advice upon, further than to say that I see nothing unlawful in so doing.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

The increase above the limit of two and one-half millions in the valuation of one of the towns of a union formed under the provisions of chapter 431, Acts of 1888, whether before or after the period of three years, does not of itself dissolve the union.

APRIL 4, 1894.

Hon. JOHN W. KIMBALL, *Auditor.*

SIR: — Your favor of the second inst., asking for my opinion as to the construction of the Acts of 1893, chapter 200, section 2, was duly received, and I have to reply as follows: —

I understand the facts upon which the inquiry is based to be that three towns formed a union under the provisions of Statutes 1888, chapter 431, all being at that time towns whose valuation did not exceed two and one-half millions. The union has continued three years, and the valuation of one of the towns is now increased to an amount in excess of said limit of two and one-half millions, no other change having taken place. The question submitted to me is, whether, under the provisions of the last sentence of said section 2, such increase dissolves the union. The clause in question is as follows: "When such a union has been effected it shall not be dissolved because any one of the towns shall have increased its valuation so that it exceeds $2,500,000, nor because the number of schools shall have increased beyond the number of fifty or decreased below the number of twenty-five, nor, for any reason, for the period of three years from the date of the formation of such union, except by vote of a majority of the towns constituting the union."

The exact question is, whether the words "for the period of three years from the date of the formation of such union," relate to the

whole sentence, or to that part of the sentence beginning "nor for any reason," etc. If the former construction is adopted, the union referred to has been dissolved by the increase of one of the towns beyond the limit.

I am of opinion, however, that the phrase, "for the period of three years," etc., relates only to the last division of the sentence beginning "nor for any reason," etc.; and that the meaning of the sentence is that the union shall not be dissolved because any one of the towns has increased its valuation, etc.; and that it shall not be dissolved because the number of schools has increased or decreased, etc.; and that it shall not be dissolved for a period of three years for any reason, excepting by vote of a majority of the towns. If the meaning of the Legislature had been that a union should not be dissolved for a period of three years because one of the towns had increased its valuation or had increased its number of schools, the phrase "for the period of three years," etc., would properly and naturally have been inserted after the words "shall not be dissolved," etc. The phrase then would have limited the whole sentence. In the place where it is inserted, however, it refers only to part of the sentence in which it is interpolated.

The statute purports to provide that a union once formed shall not be dissolved: first, because one of the towns has increased its valuation; nor, second, because the number of schools has increased or diminished; nor, third, for any reason, for a period of three years, excepting by a vote of a majority of the towns.

The history of the act in question confirms this view. As originally reported (Senate Doc., No. 126), the bill provided that: "When such a union has been effected, it shall not be dissolved because either of the towns shall have increased its valuation so that it exceeds $2,500,000, nor because the number of schools shall have increased beyond the number of fifty or decreased below the number of twenty-five, nor for any reason except by vote of a majority of the towns constituting the union."

It being deemed inadvisable, apparently, to impose an unwilling membership in a union upon a single town for an indefinite period, the bill was amended by inserting the phrase "for a period of three years," etc. This phrase was inserted not at the beginning of the sentence, where it naturally would have been placed if it had been intended to limit the whole sentence, but in the third division, relating to the dissolution of the union by vote of a majority of the towns.

It is not a safe or recognized rule of construction to interpret a statute by considering the views and desires of those by whom it was promoted. It is satisfactory, however, to be assured that the initiation of the act in question was a petition from the inhabitants of one

of the towns of the union now in question, which asked, in terms, for the enactment of a law by which the increase of valuation of a town above the statute limitation of two and one-half millions at any time should not operate as a dissolution of the union.

I am of opinion, therefore, that the increase of the valuation of one of the towns above the limit of two and one-half millions, whether before or after the period of three years, does not of itself dissolve the union.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

Bonds executed jointly and severally by two railroad companies and secured by a first mortgage on one of the roads, when the mortgaged road, although leased to the other, has paid dividends on its entire issue of capital stock out of the rentals received from the lease, are legal investments for savings banks under the provisions of clause 3, section 20, chapter 116, Public Statutes, as amended by chapter 305 of the Acts of 1889.

APRIL 14, 1894.

Hon. WILLIAM D. T. TREFRY, *Chairman Commissioners of Savings Banks.*

SIR: — I have the honor to acknowledge your communication of April 11th inst., asking my opinion as to whether certain bonds therein described are a legal investment for savings banks of this Commonwealth, under the provisions of clause 3, section 20 of chapter 116 of the Public Statutes, and amendments thereof.

What purports to be a copy of the form of the bond in question shows that it is an instrument executed jointly and severally by the European & North American Railway and the Maine Central Railroad Company. It is said to be secured by a mortgage of that part of the railroad of the European & North American Railway lying between Bangor and Winn in said State of Maine. It is also stated that the European & North American Railway has leased its railroad, including the part described in said mortgage, to the Maine Central Railroad Company for a term of nine hundred and ninety-nine years.

These bonds are the several obligations of each railroad corporation executing them. They are the several bonds of the European & North American Railway, and are secured by a mortgage of its road. They are also the several obligations of the Maine Central Railroad Company. The fact that both companies join in executing the bonds does not operate to destroy their character as the several obligations of each company.

Public Statutes, chapter 116, section 20, clause 3, provide that savings banks may invest in the "first mortgage bonds of any railroad company incorporated under the authority of any of the New

England States, and whose road is located wholly or in part in the same, and which is in possession of and operating its own road, and has earned and paid regular dividends for the two years next preceding such investment." These bonds do not come within this description. While they are the bonds of the Maine Central Railroad Company, they are not its first mortgage bonds, for they are not secured by mortgage of any part of its railroad. The Maine Central Railroad Company, it is true, is the lessee for a term of nine hundred and ninety-nine years of the railroad described in the mortgage, but it is not the owner of that railroad. It is only lessee, and the lease may be avoided, and the possession of the railroad return to the owner by the happening of several contingencies, some of which are specifically set forth in the lease. A lessee, even for a period of nine hundred and ninety-nine years, may not execute an indefeasible mortgage of the leased road. On the other hand, although they are the first-mortgage bonds of the European & North American Railway, that corporation is not in possession of and operating its own road.

The clause further provides as follows: "or in the first-mortgage bonds guaranteed by any such railroad company (to wit, a railroad company which has earned and paid regular dividends, etc.) of any railroad company so incorporated, whose road is thus located." These bonds are not guaranteed by the Maine Central Railroad Company; technically, therefore, they are not within the class of railroads to which this operation of the statute has reference. It is to be remarked, however, that, although the Maine Central Railroad Company is not a guarantor, technically speaking, it is in fact a guarantor, and more, for it is an original obligor upon the bonds. A guarantor may have certain defences, such as laches, want of notice, etc. None of these defences could be set up by an original promisor. The obligation of the Maine Central Railroad Company is that of a guarantor, but is stronger, for it is open to none of the defences which might be set up by a guarantor. Looking, therefore, at the spirit of the statute, rather than its language, it appears to me quite plain that these bonds are a permissible investment by our savings banks. The greater includes the less; and it can scarcely be supposed that the Legislature intended to exclude a character of investments which contained all the elements of security set forth in the statute, with other elements of strength added.

But whether this be so it may not be necessary to decide. Upon the facts submitted to me, the bonds in question appear to fall within the description of Statutes 1889, chapter 305, which provide that savings banks may invest "in the first-mortgage bonds of any railroad company incorporated under the authority of any of the New

England States, and whose road is located wholly or in part in the same, and has earned and paid regular dividends for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company." If the European & North American Railway has paid dividends on all its issues of capital stock out of the rentals received by the lease, such dividends have been earned within the meaning of that statute; and the bonds in question fulfil the description of this statute. The fact that by the same instrument the Maine Central Railroad Company has become bound to pay them, does not, as above stated, diminish or detract from their validity as the first-mortgage bonds of the European & North American Railway.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

If the courts of Middlesex County devote more time to their sittings in Cambridge than in Lowell, the remedy is by application to the court itself or to the Legislature.

APRIL 14, 1854.

To His Excellency FREDERIC T. GREENHALGE, *Governor.*

SIR: — I have the honor to acknowledge the communication of your Excellency, dated 13th inst., asking for my opinion upon the questions stated in a communication from Charles R. Blaisdell enclosed therein.

So far as I am able to understand the letter of Mr. Blaisdell, he asks what relief can be had, first, by reason of the alleged fact that much more of the time of the sitting of the courts in Middlesex County is given to Cambridge than to Lowell, including the probate court; and, second, for disagreement of juries.

As to the first matter of inquiry, I find, upon examination of the statutes, that the same number of sittings for civil business are appointed for Lowell as for Cambridge (Public Statutes, chapter 152, section 17). It is further provided that sittings of the court may be adjourned from one shire town in the county to another (Public Statutes, chapter 153, section 25). It would appear, therefore, that so far as the statutes are concerned the sittings of the court are fairly proportioned between the two portions of the county. If, as is alleged, a disproportionate amount of the business of the court is transacted at Cambridge, the remedy of the parties interested would seem to be, first, by an application to the court itself, which is presumed to see that justice is done in the matter of assignments; and,

second, if such course proves ineffectual, by application to the Legislature.

The statutes also provide that sittings of the probate court shall be held on the first, second and fourth Tuesdays of every month at Cambridge; and on the third Tuesdays of January, March, May, July, September and November at Lowell. This being a matter within the jurisdiction of the Legislature, if injustice is done under the present law, the remedy of the parties aggrieved would seem to be by application to the Legislature.

As to this matter, therefore, it does not seem to be within the province of the executive to furnish the desired relief.

As to the second complaint, that juries do not agree, I know of no remedy excepting the improvement of the character of jurymen, a subject which I understand is already under consideration by the Legislature.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

A corporation whose purpose is to register employees and provide such as register with employment in case they are discharged or suspended, is not entitled to be organized under section 14, chapter 106, Public Statutes.

APRIL 20, 1894.

Hon. CHARLES ENDICOTT, *Commissioner of Corporations.*

DEAR SIR: — I am in receipt of your communication of April 16, requesting my opinion as to whether a corporation whose purpose is stated to be "to register employees and provide such as register with employment in case they are discharged or suspended from employment" is entitled to be organized under Public Statutes, chapter 106, section 14.

The section referred to reads as follows: —

"For the purpose of carrying on any lawful business not mentioned in the seven preceding sections, excepting buying and selling real estate, banking, insurance and any other business, the formation of corporations of which is otherwise regulated by this statute, three or more persons may associate themselves with a capital of not less than one thousand nor more than one million dollars."

The question which arises is, whether the purpose stated comes within the definition of the word "insurance," as used in that section.

If the only purpose of the proposed corporation was to conduct an employment bureau, it would be a lawful business, and not one included within any of the exceptions set forth in said section. If this were the only purpose, it could be stated in unmistakable language.

But I am of opinion that the statement of the purpose quoted above plainly indicates a purpose to guarantee employment, or its equivalent. It does not provide for a register of persons seeking employment, but deals only with those already employed. It undertakes to provide such employees as register with employment. Inasmuch as such a contract might not be capable of execution if a situation were not open, the purpose therefore must be to provide indemnity for such as fail of securing employment under such a contract. That this construction is correct is confirmed by the fact that, as I am informed, such is stated to be the purpose of the proposed corporation.

This is plainly insurance; and it was with a view of excluding from corporate rights in Massachusetts such corporations that the exception was made in the statute quoted. The statutes relating to the business of insurance carefully limit the forms of insurance which are permitted in this Commonwealth, and many subjects of insurance are declared by implication to be contrary to the policy of our laws.

Taking the statutes as a whole, they plainly point to a purpose on the part of the Legislature to restrain the formation of corporations for the purpose of doing insurance business to such as are specified in the statutes relating to that subject. The purpose declared by this corporation is not so included; and if this corporation were chartered, it would acquire rights which the insurance statutes intended to forbid.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

The Chief of the State District Police has the exclusive right to the advice of the Attorney-General in relation to the rights and duties of the State District Police.

APRIL 20, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor.*

SIR: — I have the honor to acknowledge the communication of your Excellency, dated April 16, referring to me certain questions relating to the rights and duties of the Chief of the State District Police force in the matter of fire-escapes for buildings, under Statutes 1888, chapter 426.

The Chief of the State District Police force is not an officer who has the right to take the opinion of the Attorney-General. But under section 12 of said chapter 426 it is made the duty of his department to bring proceedings in the supreme judicial and superior court for the enjoining of persons who use or occupy buildings contrary to the provisions of said act. In such cases, if the suit is brought in the supreme judicial court, it is, under other statutes, the duty of the At-

torney-General to appear in behalf of the Commonwealth. The State police department, therefore, has the right to my services in the enforcement of the provisions of the statutes, to which the questions submitted to your Excellency and referred to me relate.

This being so, it would be obviously improper for me to give advice as to the rights and duties of the Chief of the District Police force under said chapter to any one excepting him and at his request. It would be especially improper to advise persons upon such matters who may at any time become or be interested in behalf of defendants in suits brought by the State police force, and in which I may be called upon to appear.

I do not doubt that your Excellency will upon consideration fully agree with me that in the matters referred to, the Chief of the District Police force has the exclusive right to my services and advice; and that other parties seeking information as to rights in such matters must go elsewhere.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

Corporations organized and transacting business under chapter 429, Acts of 1888, as amended by chapter 341, Acts of 1890, cannot hold real estate except in accordance with the provisions of section 9 of the last-named act.

MAY 15, 1894.

Hon. GEORGE S. MERRILL, *Insurance Commissioner.*

DEAR SIR: — I am in receipt of your letter of May 4, inquiring whether a corporation organized and transacting business under chapter 429 of the Acts of 1888, as amended by chapter 341 of the Acts of 1890, can hold real estate, other than as permitted in section 9, to a limited amount, in a building for use and occupancy by the corporation. Your letter also states that the moneys proposed to be invested in said building did not belong to any of the beneficial funds, but are received from donations, entertainments and the like sources.

The statutes referred to in your letter provide in the 8th and 9th sections for the payment of benefits to sick members, for the payment of benefits at the end of a fixed period, and for payments to beneficiaries of deceased members. A provision is also made for a death and reserve fund; and there are provisions authorizing assessments for these purposes.

The rapid increase of the endowment insurance business undoubtedly led to the more elaborate provisions contained in chapter 341 of the Acts of 1890, specifying the amount of funds which such corporations might hold, and the manner of their investment. Under this act by amended section 9 the corporation is allowed to invest not

exceeding twenty per cent. of the emergency fund in a building for use and occupancy by the corporation as its home office within this Commonwealth. The only business contemplated by section 8 is the payment of one of the several specified benefits, or of an endowment insurance, so called; and the amount of property which the corporation may acquire and hold, and the manner of the investment of the same, is carefully specified in said acts.

The limitations imposed by these acts upon the right of the corporation to acquire and hold funds is exclusive of any right to said corporation to receive from any other source, or to hold any property for any purpose, except as therein expressly provided. It follows, therefore, that such corporation may not receive money from donations, entertainments and the like. This being so, it necessarily follows that property which it is not authorized to receive or hold cannot be invested by it in real estate.

This conclusion is made certain by the provisions of Statutes 1893, chapter 47, which provided that "no corporation organized as aforesaid, which limits its membership to the permanent employees of towns and cities, and which pays only annuities or gratuities contingent upon disability or long service, shall be subject to the foregoing limitations as to the amount of funds to be held for the purpose of its organization, and may accept gifts, legacies or other contributions therefor."

I assume that your inquiry does not relate to the particular class of corporations described in this exception; and I am, therefore, of opinion that, with the exception included in the provision quoted, corporations organized and transacting business under chapter 429 of the Acts of 1888, as amended by chapter 341 of the Acts of 1890, cannot hold real estate except in accordance with the provisions of section 9 of the last-named act.

Very respectfully, your obedient servant,
HOSEA M. KNOWLTON, *Attorney-General.*

Chapter 391 of the Acts of 1894 does not authorize the expenditure during the year 1894 of any part of the $200,000 appropriated for the construction of the Medfield Insane Asylum by chapter 395 of the Acts of 1893.

JUNE 7, 1894.

Hon. JOHN W. KIMBALL, *Auditor.*

SIR: — I have, at your request, examined Statutes 1894, chapter 391, in reference to the question submitted to me by you, whether that act authorizes the immediate expenditure of the $200,000 appropriated by Statutes 1893, chapter 395, for the construction of the Medfield Insane Asylum. Statutes 1893, chapter 395, provides that

no portion of said sum of $200,000 shall be expended during the years 1893 and 1894. The question submitted I understand to be whether Statutes 1894, chapter 391, can be construed as repealing the prohibition as to the time of the expenditure of the $200,000.

In my opinion, the provisions of Statutes 1893, chapter 395, providing that no portion of said sum of $200,000 shall be expended during the years 1893 and 1894, are not affected by Statutes 1894, chapter 391. The last-named act provides only for the method of raising the money to be expended for the plan of the asylum. It authorizes the issuing of bonds to the amount of $700,000, that being the amount authorized to be expended by previous legislation. It does not make a new appropriation of $700,000, nor change the terms and conditions upon which the money already appropriated is to be expended.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

Insurance companies within the description of section 46, chapter 214, Acts of 1887, and doing business upon the premium note plan under authority of said section, may cease such business and proceed upon the cash premium plan stated in section 45 of said act; but in so doing they lose their right to continue under the provision of section 46.

JUNE 7, 1894.

HON. GEORGE S. MERRILL, *Insurance Commissioner.*

SIR: — I am in receipt of your favor of May 21, asking for my opinion whether a mutual fire insurance company, authorized to transact business under section 46 of chapter 214 of the Acts of the year 1887, can avail itself of the provisions of section 45 of the same chapter.

I understand the exact question to be this: under section 46 certain insurance companies are authorized to issue policies of insurance upon the plan of taking deposit notes for a percentage of the amount insured by its policy, and making a call or assessment thereon for the payment of losses and expenses as the same are incurred. One of the companies authorized to do business under said section 46 desires to abandon that method of doing business, and to conduct its business for the future upon the plan set forth in section 45 of the same chapter; under which a full mutual premium is provided to be paid in cash upon fire policies, with liability to the insured to assessment to an amount fixed by the by-laws of the company for the payment of such losses and expenses as are not provided for by its cash fund.

The provisions of section 46 are permissive, merely. The section provides that such fire-insurance companies as at the time of the enactment of that section were lawfully doing business upon the

premium note plan, "may" continue such system of business. Whether under that section companies having the right to conduct business upon that plan would have the right to issue both kinds of policies may well be doubted. It would be impracticable to carry on business under both sections. If, therefore, the question were whether companies authorized to do business under the provisions of section 46 could also do business under the provisions of section 45, I should feel inclined to say it could not be done.

The policy of the Legislature in enacting sections 45 and 46 was obviously to provide that fire insurance should be done upon the cash premium basis as laid down by section 45, but permitting companies already doing business upon the premium note plan to continue that form of business, if they desired. If, however, companies having the permissive right to do business under section 46 desire to abandon that plan of doing business and to bring themselves within the provisions of section 45 and in line with the general policy of legislation with regard to fire-insurance companies, I see no reason why they may not do so. I regard the provisions of section 46 as creating a permissive exception only to the general policy as enacted in section 45.

My answer to your question, therefore, is that the companies who come within the description of section 46, and who are exercising the privilege granted by said section of doing business upon the premium note plan, may surrender the privilege granted them by section 46 and proceed upon the cash premium plan set forth in section 45; but that in so doing they lose their rights to continue under the provisions of section 46.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

The trustees of the Danvers Lunatic Hospital cannot charge a town, under section 45, chapter 87, Public Statutes, for clothing furnished patients transferred by the Board of Lunacy and Charity to another State institution, under the provisions of section 9, chapter 79, Public Statutes.

JUNE 10, 1894.

F. W. HOPKINSON, Esq., *Chairman of the Trustees of the Danvers Lunatic Hospital.*

DEAR SIR: — I acknowledge the receipt of your communication of June 8, 1894, in which you request my opinion upon the following question: —

Can the trustees of the Danvers Lunatic Hospital, under the provisions of Public Statutes, chapter 87, section 45, legally charge a

town or city for clothing furnished patients transferred by the Board of Lunacy and Charity to another State charitable institution or lunatic hospital, under the provisions of Public Statutes, chapter 79, section 9?

Section 45 of chapter 87 of the Public Statutes provides that no pauper shall be discharged from a State hospital without suitable clothing; that the trustees may furnish the same at their discretion; and that the cost of said clothing shall be reimbursed to the trustees by the places of local settlement of city and town paupers, and by the Commonwealth in the case of State paupers. No direct decision has been given upon this question by our court, but in the late case of Gould *v.* Lawrence, 160 Mass. 233, in referring to this provision, the court imtimates that such a charge as this would ordinarily be made but once in the case of each pauper; and it is apparent that in the statute the meaning of the word "discharged" imports the going out of an inmate to resume his status and position in the world at large, and the purpose of it is that he may be furnished with suitable clothing. By section 9 of chapter 79 of the Public Statutes the State Board of Lunacy and Charity is given the power to transfer pauper inmates from one State charitable institution or lunatic hospital to another, or send them to any city or place where they belong; and this power of transfer is limited only by the public interest or the necessities of the inmates, and lies wholly within the discretion of the Board. It is apparent, therefore, that under its provisions a case might arise in which a pauper inmate might be transferred many times from one lunatic hospital to another, and returned in the course of the transfer several times to the hospital to which he was originally committed. In this case, if the construction was given to the word "discharged" that it might apply to the case of a transfer, it is evident that it would be within the powers of the trustees of a lunatic hospital to charge a city or town, or the Commonwealth, with the costs of suitable clothing whenever the transfer was made. It does not seem that such a construction can reasonably be supposed to have been intended by the Legislature; and we must assume that the State Board would not order the transfer of a pauper inmate from one State institution to another when his condition as to clothing was such as to endanger his life or health.

In my opinion, your question must be answered in the negative.

Very respectfully yours,

HOSEA M. KNOWLTON, *Attorney-General.*

In a contract covering printing for all the "several departments of the government of the Commonwealth," county courts, or officers of any department which have to do only with a portion of the Commonwealth, are not included. For the same reasons, insolvency blanks, although furnished at the expense of the Commonwealth, are not within the terms of the contract.

JUNE 21, 1894.

Hon. JOHN W. KIMBALL, *Auditor.*

DEAR SIR: — I am in receipt of your letter of June 14, asking my opinion as to the construction of the contract between the Commonwealth and the State printer, a copy of which is submitted with your letter.

The material portions of the contract, so far as they relate to the question submitted, are as follows: "The said Commonwealth agrees to give to said parties of the second part (the State printers) all the printing and other work to be performed by the terms of this contract for the several departments of the government of the Commonwealth" . . . "it is understood and agreed that this contract shall not apply to or include envelopes with printing upon them, letter paper with printed headings, blank books, or any form or blanks used in the various departments of the Commonwealth in which printed matter occurs, unless the printing covers one-half or more of the entire surface of the sheet."

The questions stated are as follows: —

First. Are judges, registers and assistant registers of probate and insolvency, "departments of the government of the Commonwealth," within the meaning of the expression as used in said contract, and, therefore, subject to the provisions of the clause of said contract first above quoted?

The contract submitted with your letter was made under the authority of Resolves of 1892, chapter 190. Previous resolves referring to the matter of said printing are Resolves of 1887, chapter 16, and Resolves of 1882, chapter 57. The Resolves of 1882 set forth a form of contract which appears to be substantially similar to the form of contract executed under the Resolves of 1892. I am further informed that the contract executed under the provisions of Resolves of 1887 was substantially in the same form. I am further informed that all three of these contracts were with the same printers.

I find upon examination of the statutes that the salaries of the judges and registers of probate are paid out of the treasury of the Commonwealth (Public Statutes, chapter 158, section 23). The blanks used in probate proceedings are provided by the county commissioners, and are, therefore, payable out of the county treasuries (Public Statutes, chapter 156, section 42). The blanks used in in-

solvency proceedings are furnished at the expense of the Commonwealth (Public Statutes, chapter 157, section 13). Probate blanks have always been paid for by the county (see General Statutes, chapter 117, section 31; Revised Statutes, chapter 83, section 54). Separate courts of insolvency were established by Statutes 1856, chapter 284; and in the act creating insolvent courts it was provided that blanks used in the business of the court should be paid for out of the treasury of the Commonwealth. Probate courts and insolvent courts were consolidated by Statutes 1858, chapter 93; but the provisions in regard to the payment for blanks have remained unchanged, and have so continued until the present time. The reason for charging the expense of insolvency to the Commonwealth is probably the fact that the fees received in the course of insolvent proceedings are rendered by the registers to the treasurer of the Commonwealth (Public Statutes, chapter 157, section 138).

What is the meaning of the expression "departments of the government of the Commonwealth," as used in the contract for the State printing? This contract is executed under a resolve which authorizes the making of a contract for the printing "for the several departments of the government of the Commonwealth." Substantially similar words have been used in all previous resolves authorizing contracts for State printing, excepting Resolves 1857, chapter 86, in which the language was "the State printing" (*vid.* Resolves of 1849, chapter 57; Resolves of 1852, chapter 9; Resolves of 1855, chapter 49; Resolves of 1856, chapter 100; Resolves of 1857, chapter 86; Resolves of 1866, chapter 74; Resolves of 1867, chapter 4; and Resolves of 1877, chapter 69).

I am of opinion that the words "the several departments of the government of the Commonwealth," as used in the contract referred to, do not include county courts, even though the salaries of officers of those courts are paid from the treasury of the Commonwealth. It is true that the Constitution of Massachusetts recognizes the judiciary as one of the "departments" of the government of the Commonwealth. Part the second of the Constitution is entitled "The Frame of Government." There are three topics under this title. Chapter I. is the legislative power, chapter II. the executive power and chapter III. the judiciary power; and under the head of the judiciary power, in Article 3, the judges of probate are specifically referred to. And the Bill of Rights provides in Article 30 that in the government of this Commonwealth "the legislative department shall never exercise the executive and judiciary powers," and "that the judiciary shall never exercise the legislative and executive powers." If, therefore, we are to look to the frame of government set forth in the Constitution for the definition of the words "the departments of the

government of the Commonwealth," the judiciary must be regarded as a part of the government, including probate courts.

But I do not think the words are used in this contract as they are used in the Constitution. They are words not of law, but of contract, and are to be understood in a commercial sense; that is, in the sense in which they are commonly used. As so used, the expression "the departments of the government of the Commonwealth" refers exclusively to those branches of the government which have to do with the entire Commonwealth, and not with a portion only. Such a definition would include the governor, the secretary, the treasurer, the auditor and the attorney-general. It would also include commissions having jurisdiction throughout the Commonwealth, appointed by the governor or created by an act of the Legislature,—such as the Insurance Commissioner, the Gas and Electric Light Commissioners and the Harbor and Land Commissioners. These different branches of the government of the Commonwealth are usually entitled "departments," such as the executive "department," the "department" of the Attorney-General, the insurance "department," etc. I think the word "department," as used in the contract, has the same significance; and, therefore, that it does not and is not intended to include officers, whether of the judiciary or any other department, which have to do with only a portion of the Commonwealth.

Just how far practice and usage is admissible to throw light upon the construction of the contract is not entirely clear; but so far as they have any weight they strengthen this view; for I understand that, not only in the previous contracts with the present State printers, but in all the contracts under the various resolves hereinbefore cited, this construction has been put upon similar expressions; and that it has never been supposed that any of the blanks for county courts were included in the contract with the State printer.

Second. Are blanks of the kind annexed to your letter included within the terms of the contract in question?

Said annexed blank is a form of petition by a widow for the assignment of dower. It is a form used in the probate courts. Inasmuch as probate blanks are furnished by the county, as hereinbefore stated, it is obvious that they are not within the terms of the contract with the State printer; because the Commonwealth does not furnish them, and has no authority to contract for their printing under existing laws.

I presume, however, that the enclosing of a probate blank was an inadvertence, and that your inquiry was intended to refer to blanks used in insolvency proceedings. Assuming this to be so, I reply that, for the reasons above set forth in answer to your first inquiry, I am of opinion that insolvency blanks, although furnished at the

expense of the Commonwealth, are not within the terms of the contract with the State printers.

Yours respectfully,

HOSEA M. KNOWLTON, *Attorney-General.*

A certificate of insurance issued for a money consideration, whereby the company agrees to employ the holder at a fixed salary for a limited period in case he is discharged from employment, is insurance within the meaning of section 3, chapter 214, Acts of 1887.

JUNE 21, 1894.

Hon. GEORGE S. MERRILL, *Insurance Commissioner.*

DEAR SIR: — I am in receipt of your favor of June 13, asking my opinion whether the certificate issued by the United States Registration Company is insurance within the meaning of that term as defined by Statutes 1887, chapter 214, section 3.

The certificate of the United States Registration Company is in effect a contract between the company and the holder thereof, whereby for a money consideration the Registration Company agrees to employ the holder of a certificate, at a fixed salary per week, for a period not to exceed ten weeks in any one year excepting at the option of the company, in case the said holder is discharged or suspended from employment.

In my opinion, this is a contract of insurance under the provisions of the section above referred to. That section defines a contract of insurance to be "an agreement by which one party for a consideration promises to pay money or its equivalent, or to do some act of value to the assured, upon the destruction or injury of something in which either party has an interest." The contract in question is for a consideration. It promises to do some act of value to the assured, to wit, to furnish him employment for ten weeks at a fixed compensation. It further promises to furnish this employment upon the destruction or injury of something in which the other party has an interest, to wit, his prior contract of employment. This contract of employment, upon the destruction of or injury to which the obligation of the Registration Company arises, may be a contract for a fixed time and for fixed wages; or it may be a more ordinary form of contract for an indefinite time, either at fixed wages or for a *quantum meruit.* In either case it is a contract in which the certificate holder has an interest; and for the destruction, or, in other words, the cancellation or suspension of which he receives his indemnity in the shape of employment by the Registration Company.

I do not think, as has been suggested by representatives of the company, that the words "upon the destruction or injury of some-

thing," are intended to include only material commodities, like houses, ships and the like. Among the authorized subjects of insurance set forth in section 29 of the same chapter are enumerated "the fidelity of persons in positions of trust," and "the liability of employers for injuries to persons in their employment." These are schemes of insurance not against loss of material things, but against liabilities which may arise by reason of the acts of others. If these are included within the meaning of the expression already quoted, to wit, "the destruction or injury of something" in which the insured has an interest, I see no reason why the cancellation of a contract by which the assured is enabled to earn his subsistence may not also be included.

It has been further suggested that the business of this company, as set forth in its contract, amounts to nothing more than the carrying on of the business of an employment bureau. The clear distinction, however, is that an employment agency merely undertakes to use its best efforts to provide employment, while the contract of this company guarantees employment.

Very respectfully yours,

HOSEA M. KNOWLTON, *Attorney-General.*

The Quartermaster-General has no legal right to furnish horses for batteries for any ordered tour of duty.

JUNE 25, 1894.

Maj.-Gen. SAMUEL DALTON, *Adjutant-General.*

SIR: — I have your request for my opinion whether, under the provisions of chapter 367 of the Acts of 1893, the quartermaster-general can furnish directly horses for batteries for any ordered tour of duty.

In section 14 the duties and powers of the quartermaster-general in the provision, purchase and custody of military stores and property are carefully defined, and what he is to furnish is enumerated with great precision. No mention is made of horses for the purpose named by you. The power given him to "provide means of transportation" I understand is for a purpose quite different from that for which the present requisition referred to in your letter has been made.

I am of the opinion that the quartermaster-general under this section has no legal right to furnish horses for the purpose named. The provisions of other sections of the act indicate that the intention of the Legislature was that horses for the purpose named should not be furnished directly by the quartermaster-general, but by the officers and soldiers authorized by law to be mounted; and that a fixed sum should be allowed in full for keeping and forage (see sections 127, 129, 130).

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

The powers and duties under chapter 86, Public Statutes, of the Board of Lunacy and Charity to regulate immigration are superseded by the act of Congress, approved March 3, 1891, vesting the regulation of immigration in United States officials.

JUNE 25, 1894.

Hon. GEORGE W. JOHNSON, *Chairman of the Board of Lunacy and Charity.*

DEAR SIR: — I am in receipt of your letter of June 16, asking my opinion concerning the "powers and duties of the Board under chapter 86 of the Public Statutes, since the passage of the act of Congress approved Aug. 5, 1882, and the acts supplementary thereto;" and "what, if any, power and duty does the Board have in relation to the matter of immigration from foreign countries to the ports of this Commonwealth."

It is well settled that the immigration of aliens is within that clause of the Constitution of the United States which gives Congress power "to regulate commerce with foreign nations;" and that whenever this power is exercised by Congress it is exclusive of the jurisdiction of the several States.

While the States have no power to pass laws limiting or imposing any burdens whatever upon immigration, it is undoubtedly true that, so long as Congress does not exercise the powers conferred upon it by the Constitution, the Legislatures of the States may, in the exercise of the power of police supervision, enact laws for their own benefit regulating foreign immigration, so as to exclude from their borders persons liable to become a public charge, infected with disease, or criminals.

Public Statutes, chapter 86, was presumably enacted in the exercise of such a power by the Commonwealth; and at the time of the enactment of the law Congress had not undertaken to interfere with the subject. Indeed, an act of Congress, approved Aug. 3, 1882, authorized the secretary of the treasury to act in co-operation with the appropriate boards of the several States in the regulation of immigration into those States.

Since that time, however, by act of Congress, approved March 3, 1891, the whole matter of the regulation of immigration has been vested in officers of the United States, with the power or right on the part of such officers to act in co-operation with the officers of the several States. This act is similar in its provisions to those of Public Statutes, chapter 86, in respect to the prohibition of the immigration of persons liable to become a public charge, or criminals, and of those suffering from contagious diseases.

It is well settled that when Congress exercises the powers conferred upon it by the Constitution, such exercise of power is in its nature exclusive of concurrent legislation by the several States. It follows

that Public Statutes, chapter 86, are now inoperative, and cannot be sustained even in the exercise of the police power of a State. That being so, your Board can exercise no power or duty in the matter of foreign immigration.

The foregoing principles, although briefly stated, are elaborately discussed and settled in many cases in the supreme court of the United States, some of which, for convenience, I herewith cite: —

New York *v.* Miln, 11 Peters, 102.
Passenger Cases, 7 How. 283.
Henderson *v.* Mayor of New York, 92 U. S. 259.
Chy Lung *v.* Freeman, 92 U. S. 275.
Railroad Company *v.* Husen, 95 U. S. 465.
Bowman *v.* Chicago Railway Company, 125 U. S. 465, 492.
Leisy *v.* Hardin, 135 U. S. at p. 108.
Head Money Cases, 112 U. S. 580.
Ekin *v.* U. S., 142 U. S. 651.
Brennan *v.* Titusville, 153 U. S. 289, 299–306.

Very respectfully yours,
HOSEA M. KNOWLTON, *Attorney-General.*

The governor, after the adjournment of the Legislature, may sign bills that have been presented to him within five days before such adjournment.

JUNE 30, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor.*

SIR: — In response to the inquiry of your Excellency whether the governor has the power under the Constitution to sign a bill after the Legislature is prorogued, presented to him within five days before the prorogation, I have the honor to reply: —

The question has not been passed upon in this State, although I cannot learn upon inquiry that any governor has ever signed a bill after the Legislature adjourned.

The question has been brought before the courts, however, in other States.

In Conrad *v.* Lindley, 2 California, 173, where the Constitution provided that "if a bill shall not be returned by the governor within ten days after it shall have been presented to him, Sundays excepted, the same shall be a law in like manner as if he had signed it, unless the Legislature by adjournment prevents such return," the court held that the governor had no power to sign a bill after the adjournment of the Legislature. The reason for the opinion is stated to be that "the executive is by the Constitution a component part of the law-

making power in approving a law. He is not supposed to act in the capacity of the executive magistrate of the State, whose duty it is to see that the laws are properly executed, but as a part of the legislative branch of the government. Whenever a part ceases to act, the whole becomes inoperative. The executive act owes its validity to the existence of the legislative power; upon the adjournment of that body the power ceases, and all acts of a legislative nature are void."

I have found no other case which sustains this view.

On the contrary, in the case of the People *v.* Bowen, 21 N. Y. 517, upon a provision of the Constitution substantially similar to that of California above cited, the court held, with one judge dissenting, that the governor had the right to sign bills after the Legislature had adjourned. The court says: "if he approves, the concurrence of the whole law-making power is secured, precisely as though the Legislature was in session. The bill has received the concurrence of all the functionaries which the constitution requires should unite in enacting a perfect law."

In Louisiana, in the case of Attorney-General *v.* Fagan, 22 Louisiana, 545, in which State the Constitution made provision that when the Legislature by adjournment prevented the return of the bill, the governor should return the bill on the first day of the next meeting of the General Assembly, or it should be a law, the court held that the governor could sign the bill after the adjournment of the Legislature. The same conclusion was reached in Solomon *v.* Commissioners, 41 Georiga, 157. And in Seven Hickory *v.* Ellory, 103 U. S. 423, a case decided in 1880, — in which the opinion was delivered by Chief Justice Waite, — the court held that, under the Constitution of Illinois, the provisions of which were in many respects similar to those of Louisiana, the governor might sign a bill after the Legislature had adjourned. The court says: "*after a bill has been signed the Legislature has nothing more to do with it.*"

I think it may be fairly said that the weight of authority is in favor of the proposition.

It appears to me, also, that the reasons stated by the courts in favor of the proposition, as above briefly summarized, are the more cogent. The governor is undoubtedly a part of the legislative department of the government, in that his signature is necessary to the enactment of a law. But the affixing of his signature is an act which is independent of the action of the Legislature, — an act over which that body has no control, and which he does under his constitutional power as governor. It does not follow that he can only perform that constitutional act before he has prorogued the Legislature. If he disapproves, the provisions as to co-ordinate action are minute and particular; but his approval is an independent act.

An inspection of the language of the Constitution, Part II, chapter I, section I, Article II, in connection with the articles of amendment, Article I, confirms this view. No bill shall become a law "until it shall have been laid before the governor for his revisal; and if he, upon such revision, approve thereof, he shall signify his approbation by signing." Then follow provisions for the return of the bill by him in case of disapproval, with the additional provision in the original instrument that if he does not return the bill within five days the same shall have the force of a law.

Transposing the words of the amendment, it provides substantially that a bill or resolve shall not become a law if it shall be objected to and not approved by the governor, AND if the General Court shall adjourn within five days after the same has been laid before him for his approbation. In other words, the amendment provides substantially that a bill or resolve shall not become a law if the Legislature adjourns within five days after its presentation to the governor, in case he objects to it and does not approve it. The amendment does not cover, and has no reference to a case where the governor does not object to the bill, but, on the contrary, approves it. The provisions relate wholly to the failure of the bill to become a law in case of his disapproval. It follows that it was not intended to limit his right of approval by the prorogation of the Legislature.

I am aware that this view raises the very important question within what time the governor may approve a bill passed within the five days before prorogation. In some of the cases above cited, it is urged that to give him the right to sign bills after adjournment would put it within his power to hold them indefinitely during his term of office. In the New York case, however, it is held that by implication his signature must be affixed within the time provided for his disapproval; and this seems to be reasonable. Upon the whole, therefore, I am of the opinion that the governor may sign bills after the Legislature has adjourned that have been presented to him within five days before that time.

It is proper, however, to say to your Excellency that the authorities are not unanimous in support of this doctrine; that the usage in this Commonwealth, so far as there is a usage, is otherwise; and that to delay action until after prorogation upon a bill which your Excellency proposes to sign may involve serious, and to some extent, doubtful, questions of law.

Very respectfully, your obedient servant,

HOSEA M. KNOWLTON, *Attorney-General.*

A statute provided that the directors of a newly incorporated railway, before constructing the road, should apply to the governor and council for a certificate that public convenience required the construction; and that, in case such certificate was refused, the act of incorporation was to become void. Such a statute is unconstitutional.

JULY 18, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor*.

DEAR SIR: — In response to the verbal request of your Excellency as to the rights and duties of the governor under Statutes 1894, chapter 550, section 18, I have the honor to reply as follows: —

The act in question is an act to incorporate the Boston & Lowell Bicycle Railway. By the first section of the act the persons therein named are made a corporation under the above name, "to construct and operate an elevated bicycle railway for the carriage of passengers," etc., between and through the cities therein named. Section 18 of the same act provides that "within sixty days after the passage of this act, the directors shall apply . . . to the governor and council for a certificate that public convenience and necessity require the construction of said railway. If a certificate is granted by . . . the governor and council, proceedings may be continued as herein provided. If a certificate is refused, no further proceedings shall be had, and this act shall be null and void."

This section makes it the duty of the executive department to pass upon the question of the "public convenience and necessity" of the proposed railway. It further provides that in case of an adverse decision upon this question the act shall become null and void. The question submitted to me is whether this duty can be imposed upon the executive by the Legislature.

I am clearly of the opinion that it is not within the constitutional power of the Legislature to impose such a duty upon the executive department of the government. I am led to this conclusion upon various considerations.

1. The governor is "the supreme executive magistrate of the Commonwealth." He is independent of the Legislature. His rights and duties are prescribed solely by the Constitution. No duties can be imposed upon him by the Legislature or by any other authority, other than those set forth by the terms of that instrument. It is needless to say that the duties required by section 18 are not such as are required by any of the provisions of the Constitution prescribing his duties.

2. Under the section in question the governor is called upon to pass upon the question of the expediency of the charter, and in effect to nullify the act by his adverse decision upon that subject. In other

words, a veto power is given to him in addition to the carefully guarded provisions relating to his right of veto in the Constitution. He is a constituent part of the Legislature, in so far as he has the right, under certain conditions and within certain limitations, of revising the bills passed by the Legislature, and of signifying his approval by his signature, or his disapproval by returning the same without his signature to the Legislature. The terms of the limitations of this power of revision are necessarily exclusive of all other interferences with, or revision of, legislative acts. The Legislature cannot give him the right to revise the law in the manner provided in this section, and to declare it null and void as therein provided, for the reason that it provides for a method of doing so not known to the Constitution, and not included within the veto powers of the governor as therein expressed.

3. The question submitted to the governor and council under said section is a legislative question. Without attempting to determine the question how far the Legislature may delegate its legislative power by provisions that the acts passed by it shall become a law upon their approval by other tribunals, like towns, private corporations and the like, it is sufficient for the purpose of the exact inquiry submitted to me to refer to explicit provisions of the Constitution of Massachusetts, which absolutely separate the legislative from the executive department; excepting, of course, so far as the executive has legislative powers under the constitutional provisions requiring his signature to bills passed by the Legislature. To attempt to confer upon the governor the power or duty of passing upon the questions which are properly for the consideration of the Legislature, as is attempted by this section, is a clear invasion of the provision of the bill of rights, which provides that "the executive shall never exercise the legislative and judicial powers, or either of them" (Bill of Rights, Article 30; Cases of Supervisors, 114 Mass. 247).

The foregoing considerations sufficiently dispose of the proposition that the Legislature could lawfully impose upon your Excellency any duty of determining, in the manner provided in the section referred to, whether the act should be in force or not. I have not attempted to consider whether this section, so far as it attempts to impose a duty upon the executive department, renders the act, as a whole, unconstitutional or not. It is sufficient at present to say that there can be no doubt that, in so far as it attempts to impose duties of revision upon the executive department, it is in violation of the Constitution, and in so far is void.

Very respectfully yours,

HOSEA M. KNOWLTON, *Attorney-General.*

Under section 1, chapter 444, Acts of 1894, the power of designating the deputy fire marshal is incidental to the power of appointment vested in the governor; and the phrase, "upon the recommendation of the fire marshal," must be interpreted in reference to the general expediency of an appointment.

JULY 18, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor*

DEAR SIR: — Replying to your verbal request for my opinion as to the construction of Statutes 1894, chapter 442, section 1, I have the honor to reply as follows: —

The words of the statute as to which the inquiry is directed are as follows: "The governor and council may, upon the recommendation of the fire marshal, appoint a deputy marshal to assist him in his duties, and such deputy may in like manner be removed." As I understand the question of your Excellency, it is this: does the "recommendation of the fire marshal" mean a recommendation that an appointment be made, or a recommendation of a person for appointment?

The words of the statute are not technically accurate. Strictly speaking, there is no such thing known to our laws as an appointment by the "governor and council." Inasmuch, however, as in the first part of the section it is provided that the fire marshal is to be appointed by "the governor, with the advice and consent of the council," it is to be presumed, I apprehend, that the briefer words "the governor and council" in the latter part of the section are intended to have the same significance, and to authorize an appointment by the governor by and with the consent of the council.

I have been unable to find any other statute containing the same form of language. The interpretation of this statute, therefore, must be determined on general principles, and by comparison, so far as the same is useful, with other statutes relating to the appointment of heads of departments and subordinates in the same department.

On general principles, it may be said that the power of appointment necessarily imports the power of designation. It is of the essence of the exercise of the privilege of appointment that the appointing power shall have the right of selection of the person to be appointed. It is not to be presumed, therefore, that the Legislature intended to abridge the scope of the authority of the executive in making appointments, unless such limitation is expressed in unambiguous language. A power of appointment without the right to select and designate the person to be appointed is an anomaly. It is in no proper sense of the term a power of appointment. It is a limitation of the functions of the executive which is to be found in no other law.

There are statutes, however, in which the power of appointment is expressly given to the head of the department, and the duties of the executive are merely those of approval of the appointment so made. Statutes 1887, chapter 214, section 5, provides that the Insurance Commissioner "may, with the approval of the governor and council, appoint . . . a deputy commissioner." In this statute the power of appointment is clearly conferred upon the commissioner, and the governor and council have the power of approval only. But in the statute under consideration the executive is vested with the power of appointment, and he can effectually exercise this power only when he has the right of selection. If it had been intended by the Legislature to confer upon the executive the power of approval only of a person designated by the fire marshal, it is to be presumed that apt language for that purpose would have been used, as in the provision above quoted for the appointment of a deputy insurance commissioner.

On the other hand, it well may be that the question of the expediency of the appointment of a deputy fire marshal is one that can be best determined by the fire marshal, in consequence of his more intimate acquaintance with the extent of the work of his department.

It may be suggested, however, that the efficiency of the department would be promoted if the marshal were to have the selection of his subordinates, for the performance of whose duties he is responsible, and that the Legislature may be presumed to have had that consideration in mind in enacting the section. But an examination of the provisions of the statute do not bear out this suggestion. The duties of the deputy fire marshal, as specified in the act, are not subordinate duties in the same sense as are those of clerks and employees. The deputy fire marshal is, for all practical purposes, an additional fire marshal. He has the same powers of summoning witnesses and of inquiry and investigation as the fire marshal himself. It is true that the deputy fire marshal as to the assignment of his work is necessarily under the direction of the head of the department, and in that respect is a subordinate officer; but in the performance of the work assigned to him he acts upon his own responsibility and with the same judicial powers as the marshal himself.

The act seems to contemplate the possibility that the duties of the fire marshal may be so onerous as to render it necessary to divide his work. When he finds it so, the act provides that he may recommend to the executive that a deputy marshal should be appointed; and thereupon the governor, in his discretion, may make an appointment. The same considerations which render the executive interested in the efficiency of the marshal apply to the work of the deputy marshal. The latter officer is required to act in the matters assigned to him upon the same lines and with the same powers as the marshal himself.

On the contrary, as to officers whose duties are strictly subordinate, like clerks and other employees, for whom the fire marshal is and should be responsible, the act provides in section 7 that such officers shall be appointed by the fire marshal himself.

Upon the whole, therefore, I am clearly of the opinion that the expression "upon the recommendation of the fire marshal" is intended to have reference to the question of the expediency or necessity of an appointment of an assistant, and that the Legislature did not intend, while employing language which purports to give the governor the power of appointment, to reduce that power in effect to a mere right of approval or disapproval of the person appointed by the marshal, but did intend to give to the governor the right of selection as incidental to the right of appointment.

It is proper to say, however, that the whole matter of appointment of a deputy is discretionary with your Excellency; and to the end of securing greater harmony and efficiency in the work of the office, the governor may in his discretion require the fire marshal to make suggestions as to the person to be appointed.

Very respectfully yours,

HOSEA M. KNOWLTON, *Attorney-General.*

Section 3, chapter 159, Acts of 1890, does not require a measurement of lumber to be made by the surveyor-general unless such a measurement is requested by one of the parties to the sale. The surveyor-general can establish other grades of lumber not included in the statute and not in conflict with its terms.

JULY 25, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor.*

SIR: — Replying to the questions contained in a letter to your Excellency from John W. Wiggin, surveyor-general of lumber, submitted to me June 21, 1894, I have the honor to say: —

The first question contained in the letter is as follows: "Does it not require in section 3 of the law that all lumber that is to be surveyed for any purpose of getting grade or measurement for settlement of a sale between purchaser and seller shall be surveyed under the authority of this office?"

As originally enacted (Statutes 1859, chapter 224, section 2), it was provided that all lumber brought into the district of Boston for sale should be surveyed by the surveyor-general. By Statutes 1878, chapter 65, section 2, this law was amended so that the survey of lumber by the surveyor-general became optional.

The law was again amended by Statutes 1890, chapter 159, and the effect of this amendment is the substance of inquiry now under consideration. The exact change made was in striking out the words

"he shall, by himself or his deputies, survey and measure all lumber brought into said district for sale, when a request therefor is made by either the purchaser or the seller," and in substituting in the place thereof the following: "All lumber brought into said district for sale, a survey or measurement of which is required by either seller or purchaser, shall be surveyed or measured by him or his executive."

It is probable that the intention of the Legislature in so amending the law was to provide that all lumber, measurement of which is needed in order to effect a sale, must be surveyed by the surveyor-general or his deputies. I can conceive of no other purpose of the amendment. I understand, however, that, acting under advice, dealers in lumber do not so construe the statute, and continue as before in many instances to do their own measuring without calling upon the surveyor-general, thereby largely reducing the emoluments of his office. This practice, if the law will permit him, he desires to stop.

It must be borne in mind, however, that the statute is penal in its nature, and must be construed strictly. It is a cardinal principle in the construction of penal statutes that a criminal offence cannot thereby be created except by the use of plain and unambiguous language.

Notwithstanding the apparent intent of the Legislature, it seems to me the language is not only not ambiguous, but that its plain intent is to leave the question of whether the services of the surveyor-general or his deputies shall be invoked still optional with the parties. I presume the Legislature intended the language "measurement of which is required by either seller or purchaser" to be equivalent to the words, "measurement of which is necessary" in order to effect a sale. That is, if in order to make a sale it is necessary to measure the lumber, then the measuring must be done by the surveyor-general. Such might be the meaning of the words if the clause "by either seller or purchaser" were omitted, making the statute read "measurement of which is required." Though even then the language would be somewhat ambiguous, as the word "required" may import either a request or a necessity.

But the expression cannot be construed without giving some force to the words "by either seller or purchaser." I cannot conceive of a case where measurement is necessary to effect a sale as to one of the parties to the transaction and not necessary to the other. If it is necessary to the buyer, it is also necessary to the seller. These words, therefore, "by either seller or purchaser," cannot be construed sensibly without giving to the parties therein described the option of having it measured or not by the official surveyor, as either of them may choose.

The plain meaning of the statute as it now stands, therefore, is that in case of a sale of lumber by measurement either party may call upon the surveyor-general or his deputies for measurement. If either party so requires his services, he shall survey it and receive his fees. If neither party invokes his services, then he has no jurisdiction.

I am not unmindful of the suggestion which may be made, that this construction leaves the law as it was before the statutes of 1890; and that no essential change was made by chapter 159 of that year so far as this part of the law is concerned. If it were a remedial statute, it might be imported into its significance by the intent of the Legislature; but a penal statute cannot be construed otherwise than by its own terms.

My attention has been called to the last section of the law, which provides that "whoever performs without authority any of the duties of surveyor of lumber shall forfeit not less than fifty nor more than two hundred dollars." This section has not been changed by the amendment discussed, and was a part of the law when measurement of lumber was clearly optional on the part of dealers and purchasers. It cannot, therefore, add to or modify the meaning of the section under discussion.

On the whole, therefore, my answer to the question submitted by the surveyor-general is that the section he refers to does not require a measurement by the surveyor-general or his deputies, unless such measurement is requested by one of the parties to the sale of the lumber.

The foregoing consideration disposes of the second and third questions in his letter; to wit, whether a man in the employ of a dealer or consumer can measure or mark its contents, and render account thereof, for purposes of sale or purchase, without making himself amenable to the law and liable to the penalty imposed. He would if he assumed to act as an official measurer; otherwise, not.

The fourth question submitted by the surveyor-general is not clearly stated; but I understand from oral conversation with the surveyor-general that it is intended to inquire whether the surveyor-general has the right to establish grades of lumber other than which is provided for in section 16 of Public Statutes, chapter 63, referring to the duties of the surveyor-general, in case the grades established in that statute have become obsolete.

In answer to this question, I should say that, while the surveyor-general cannot change the existing law as to grades of lumber, he can introduce and establish other grades not included in the statute and not in conflict with its terms.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

A pilot who offers his services to a vessel bound into a port where pilotage is not compulsory has no claim for services when they are declined in favor of a person forbidden under a penalty to act as pilot, or when another authorized pilot subsequently offering himself is secured.

Aug. 3, 1894.

John C. Ross, Esq., *Pilot Commissioner.*

Dear Sir: — I am in receipt of your letter requesting my opinion as to whether or not it is the duty of the Pilot Commissioners, under section 21 of chapter 70 of the Public Statutes, to approve pilotage fees in two cases referred to in your communication. The facts as stated by you in the two cases, while different in other respects, are the same in this, — that in neither case was the pilotage compulsory under the provisions of law.

In my opinion, in neither case has the pilot a legal claim for compensation for the services which in each case he offered to render. The fact that in the first case mentioned by you some person may be liable to a penalty under section 6 of chapter 252 of the Acts of the year 1884 in no way affects the question of the legality of the claim of the pilot for compensation for the services offered to be rendered by him. In the second case, the pilotage not being compulsory, the provisions of section 26 of chapter 70 of the Public Statutes has no application to the claim of the pilot who has offered his services.

In answering your inquiries I have assumed that the provisions of section 21 above referred to make it the duty of the Pilot Commissioners to consider not alone the question of the correctness in amount of the pilotage fees, but also the question of the legality of any claim a pilot may make for fees.

Very respectfully yours,

Hosea M. Knowlton, *Attorney-General.*

A foreign corporation, organized for purposes many of which are lawful under the laws of this Commonwealth, may, under chapter 330, Acts of 1884, appoint the Commissioner of Corporations its attorney for accepting service of process.

Aug. 25, 1894.

Hon. Charles Endicott, *Commissioner.*

Dear Sir: — Your letter of August 4 raises some interesting questions. Understanding from oral conversation with you that you are only desirous of such interpretation of the law as may assist you to the performance of your duties, it seems to be unnecessary at present to pass finally upon the questions raised. I am informed that the law was drawn primarily with reference to a class of corporations that do not come within your jurisdiction. The only particular in respect to

which it affects the performance of your duties, at least so far as concerns the questions submitted by you, is the accepting of the appointment of attorney for foreign corporations under the provisions of Statutes of 1884, section 330. Under Statutes of 1894, chapter 381, it is your duty to refuse to accept appointment as attorney for a corporation "doing a business in this Commonwealth the transaction of which by domestic corporations is not then permitted by the laws of the Commonwealth."

So far as it concerns your duty, the law seems to look only to the carrying on of unlawful business, and not principally to the purposes for which the corporation is formed.

Inasmuch as no brewing company has asked you to accept appointment as attorney, there seems to be no occasion to answer the first question.

Unless you have information that the corporation with reference to which the second inquiry is put is engaged in carrying on business "the transaction of which by domestic corporations" is forbidden, there is no reason why you should refuse to accept appointment as its attorney Many of the purposes of its organization are lawful, if not all; and it certainly has a right to carry on such portions of its business as are permitted by the laws of this Commonwealth.

Yours truly,

HOSEA M. KNOWLTON, *Attorney-General.*

An inmate of the State Industrial or Reform School, transferred under section 7, chapter 89, Public Statutes, to the State Primary School, becomes a member of the latter school, and subject to all the laws relating to its scholars. The power of discharge of children so transferred lies in the State Board of Lunacy and Charity.

AUG. 25, 1894.

To His Excellency FREDERIC T. GREENHALGE, *Governor.*

DEAR SIR: — I have the honor to acknowledge the receipt of your communication enclosing a letter from the trustees of the State Primary and Reformatory Schools, in which my opinion is asked upon the question, "Whether the transfer of inmates from the Industrial School and Reformatory School to the Primary School, as provided in section 7, chapter 89 of the Public Statutes, discharges said inmates from the custody of said schools and transfers said custody to the State Board of Lunacy and Charity."

The statute referred to in the inquiry is as follows: —

"The trustees may also transfer inmates from the Industrial School and Reform School to the Primary School. When such transfers are made, the mittimus upon which the person was committed shall

accompany the person transferred; and such person shall be held upon the mittimus until the term of sentence has expired, unless sooner discharged or remanded. On application of any three of the trustees, the State Board of Health, Lunacy and Charity may return any boy so transferred, with the mittimus, to the Reform School, there to be held as if no such transfer had been made."

Upon examination of the numerous and in some respects not wholly consistent provisions of the statutes relating to the duties of the trustees and of the State Board with relation to the State Primary School, I am led to the conclusion that when an inmate of the Industrial or Reform School has been transferred to the State Primary School, as provided in the law referred to, the child so transferred becomes a member of the State Primary School to all intents and purposes, and as such is subject to all the provisions of law with relation to scholars in the State Primary School. In other words, the status of a child so transferred is the same as the status of all the other scholars in the State Primary School.

It seems to be unnecessary at this time to attempt to define or to distinguish the respective duties of the trustees and of the State Board with reference to the State Primary School. In general, however, it may be said that the State Board is to have general supervision over the State Primary School (Public Statutes, chapter 79, section 2); also the duty of visitation of the school (Public Statutes, chapter 79, section 5). It also "shall have the power of admission and discharge" (Public Statutes, chapter 79, section 11).

On the other hand, the trustees are charged with the government of the school (Public Statutes, chapter 89, sections 1 and 3). The trustees may also place inmates of the Primary School in charge of suitable persons; but, even in such case, "the power of visitation and final discharge" remains with the Board (Public Statutes, chapter 89, section 6).

It has been suggested that the inquiry submitted is intended to relate principally to the question of who has the right of discharge of children so transferred to the Primary School. I see no reason to doubt that the right of discharge is with the State Board, as above stated. The power of admission and discharge is expressly vested in the State Board (Public Statutes, chapter 79, section 11). This provision is in the chapter of the Public Statutes which defines the duties and powers of the State Board. It must be taken to be broad enough to include all the inmates of the school, however admitted. The fact that the mittimus accompanies the child transferred does not change its status, so far as the power of discharge by the State Board is concerned. So long as the child is in the State Reform or State Industrial School, he may be discharged by the trustees under the

authority given them in relation to inmates of those schools. When he is transferred to the State Primary School, he is subject to be discharged from that institution like any other pupil in the school, upon the order of the State Board, which has the exclusive right of discharge from that school.

The section under consideration is almost identical with the provisions of Public Statutes, chapter 89, section 47, relating to the transfer of girls from the Industrial School to the State Reformatory. In case of such transfer it is provided in that section that the girl is to be held upon the mittimus in the Reformatory Prison "until the term of sentence has expired, unless sooner discharged." It will scarcely be disputed that a girl so transferred and held in the Reformatory Prison may be discharged only as other inmates of the reformatory are discharged, — to wit, by the authority of the Commissioners of Prisons.

Upon the whole, therefore, I am clearly of the opinion that the power of discharge of children transferred to the State Primary School from the State Industrial School or Reformatory School is in the State Board.

Respectfully,

HOSEA M. KNOWLTON, *Attorney-General.*

No session of registrars for the purpose of registering voters can lawfully be held after the Saturday but one before election day.

OCT. 8, 1894.

HON. WILLIAM M. OLIN, *Secretary of the Commonwealth.*

DEAR SIR: — I have the honor to acknowledge your favor of October 6, relating to the duties of registrars of voters under Statutes 1894, chapter 271, section 2.

Inasmuch as the question stated in your letter is one which may come before the Ballot Law Commission, of which both you and I are members, it would not be proper to pass finally upon the question submitted at this time.

However, as I am told that there is a general inquiry on the subject, and as it is desirable to secure uniformity and regularity of action, I may, perhaps, properly say that it is a well-recognized principle of law that a later statute, inconsistent in its terms with a former statute, must be taken to repeal the former statute, although such repeal is not expressed in terms

Applying this principle to the case submitted, it would seem to be plain that, although Statutes 1893, chapter 417, section 38, provided for a meeting of the registrars on the Wednesday next preceding the

annual State election, yet, inasmuch as Statutes 1894, chapter 271, section 2, has explicitly provided that registration shall cease the Saturday but one before election day, no session of registrars for the purpose of registering voters can now be lawfully held after the last-named named date, to wit, the Saturday but one before election day; and that, so far as Statutes 1893, chapter 417, section 38, provides for sessions for the purpose of registering after that date, its provisions have become inoperative.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

A business corporation organized under chapter 106 of the Public Statutes cannot be legally organized without the limits of the Commonwealth.

Nov. 13, 1894.

Hon. CHARLES ENDICOTT, *Tax Commissioner.*

DEAR SIR: — I have the honor to acknowledge your letter of the 24th ultimo, making the following inquiry: "Can a business corporation, under chapter 106 of the Public Statutes, be legally organized outside the limits of the Commonwealth?"

Corporate powers are the creation of the sovereign. Its charter invests those to whom it is granted with the right to act, not as natural persons, but in a corporate capacity. But, inasmuch as the charter is inoperative beyond the jurisdiction of the State, the powers granted by it do not accompany the persons holding it beyond its jurisdiction. It is well settled that a corporation whose charter has been granted by one State cannot hold meetings, pass votes or in any way exercise its corporate functions in another State. It has no legal existence outside the jurisdiction of its sovereign. (Miller *v.* Ewer, 27 Maine, 509; Freeman *v.* Machias Water Power Company, 38 Maine, 343; Franco Texan Land Company *v.* Laigler, 59 Tex. 339; Ormsby *v.* Vermont Copper Company, 56 N. Y. 623.)

It is to be observed that this principle applies only to corporate acts. It does not include and does not prohibit the carrying on of business and the making of contracts through the agents of the corporation, whether within or without the State. The limitation is only upon the exercise of the corporate functions of its charter. (Bellow *v.* Todd, 39 Iowa, 209; Arms *v.* Conant, 36 Vt. 744.)

The cases cited deal mostly with the doings of the corporation after its organization. But the principle is equally applicable to the act of organization itself. The meeting at which the life granted by the charter is set in being is not only a corporate act, but it is the first and most important act. If a corporation cannot live and have being

as a corporation, under Public Statutes, chapter 106, without the State, *a fortiori*, it cannot begin to live abroad.

In my opinion, therefore, a business corporation cannot be legally organized outside the limits of the Commonwealth.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

It is not compulsory upon the Board of Gas and Electric Light Commissioners to exhibit the returns made by gas companies, to any person who may ask to see the same.

NOV. 14, 1894.

Hon. F. E. BARKER, *Chairman Board of Gas and Electric Light Commissioners.*

DEAR SIR: — I have the honor to acknowledge the receipt of your letter of 8th inst., containing several specific inquiries as to the duty of your Board in reference to the exhibition, to any person who may ask to see the same, of the returns of gas companies made to your Board, pursuant to the provisions of Statutes 1885, chapter 314, section 7, and Statutes 1886, chapter 346, section 2.

The statutes of the Commonwealth contain many and various provisions for returns by corporations, both those chartered within the Commonwealth and foreign corporations doing business here. Some of the returns so provided for are plainly for the information of the public. Examples of such are the returns required to be made by domestic corporations to the Secretary of State, under the provisions of Public Statutes, chapter 106, section 54; and returns required of foreign corporations to be made to the Secretary of State, under the provisions of Statutes 1891, chapter 341. The returns provided by these statutes relate to the financial condition of the corporations affected by its provisions, and are obviously of interest and importance to all persons having business with them.

But the returns required to be made by gas companies to your Board are of a different character, and for a different purpose. An examination of the purpose and scope of the acts containing such provisions make it clear that returns from gas companies are required for the information and guidance of the Board in discharging its duties of supervision and regulation over such companies. By Statutes 1885, chapter 314, section 8, it is provided that the Board shall have "the general supervision of all corporations engaged in the manufacture and sale of gas for lighting and for fuel." By section 9 of the same chapter the Board is authorized, upon the complaint in writing of the officers of the city or town in which a gas company is located, or of twenty customers of the company, to order such reduc-

tion in the price of gas, or improvement in the quality thereof, as it shall deem just and proper. The Board is also by section 11 charged with the duty of ascertaining with what degree of purity gas companies can reasonably be required to make and supply gas. By Statutes 1886, chapter 346, section 5, the Board has jurisdiction over complaints for the refusal or neglect of gas companies to supply gas to persons residing in the place where the company carries on its business.

To the end that the Board may perform the duties so required of it intelligently and wisely, the same act (Statutes 1885, chapter 314, section 7), provides that every gas company shall annually make a return to the Board in such form as may be prescribed by the Board, "setting forth the amount of its authorized capital, its indebtedness and financial condition on the first day of January preceding, and a statement of its income and expenses during the preceding year, together with its dividends paid or declared, and a list containing the names of all its salaried officers and the amount of the annual salary paid to each." This return must be signed and sworn to by the officers of the company. The same section further provides that the company shall also at all times on request "furnish any statement of information required by the Board concerning the condition, management and operations of the company." Acting under the authority of this section, I am informed that your Board has prescribed a form of return by the gas companies within your jurisdiction, calling for a large number of items of information as to the business management and operations of the company not included in the statute requirements for sworn returns. These inquiries are so minute and far-reaching in their nature that they are intended to exhibit to the Board every detail of the business of the company making the return.

These inquiries are within the authority contained by section 7 above cited, and put the Board in possession of such information as enables it to exercise the jurisdiction conferred upon it as to the price and quality of the gas furnished, and the other matters of supervision set forth by the provisions of the statutes.

They are not, however, of interest or importance to the public generally. The customers of the company, it is true, are interested in the price and quality of the gas furnished. Express provision, however, is made for the hearing of complaints made by them to the Board; and, if they deem the price unreasonably high or the quality unreasonably poor, they have their remedy by appeal to the Board, which, with the knowledge furnished it by the returns called for, is enabled to do justice between them and the companies who serve them.

This view is confirmed by the fact that there is no provision of law for giving publicity to the returns made to your Board, excepting

Statutes 1886, chapter 346, section 2, providing that the Board shall transmit such abstracts of the returns as it shall deem expedient annually to the Legislature. The abstracts referred to by this section are obviously abstracts of the sworn returns, and do not relate to the other inquiries, whether made from time to time by the Board or included by them in the requirements from the annual returns to be made by the companies. It would seem, therefore, that the only duty of the Board is to exhibit to the Legislature such portions of the sworn returns as may be called for by that body.

This view is confirmed by the consideration of the fact that gas companies, in addition to the returns required to be made by your Board, are also required to return a statement of their financial condition to the Secretary of State, under the provisions of Public Statutes, chapter 106, section 54. The latter returns, as already stated, are intended for the information of the public and persons having business dealings with the companies making the returns. If the returns required to be made to your Board were for the information of the public, it would not be necessary to make returns to the Secretary of State, as all the information returned to the Secretary of State is contained in the returns made to your Board. It is plain, therefore, that the returns to the Secretary of State are for the use and information of the public generally, while the returns made to your Board are for the use and information of your Board in the performance of its duties of supervision and regulation.

I am of opinion, therefore, that it is not the duty of your Board to exhibit the returns of gas companies to any person who may ask to see the same. I am of opinion, on the contrary, that it is your duty to refuse to exhibit any part of said returns to casual inquirers. What, if any, duties as to the exhibition of the returns devolve upon the Board in the case of proceedings before courts or other tribunals, or in hearings before your Board where the information contained in the returns may be of importance, is a question which may well be left to be dealt with when it arises.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

An instrument with a seal attached, but in other respects bearing all the attributes of a note, and issued by a city under a resolution authorizing the issue of promissory notes in anticipation of certain assessments, is not a bond within the meaning of a statute authorizing the purchase of legally authorized bonds.

Nov. 22, 1894.

To the Honorable the Board of Savings Banks Commissioners.

GENTLEMEN: — I have the honor to acknowledge the receipt of your communication of November 7, enclosing a form of instrument enti-

tled "Cleveland City Promissory Note," together with sundry other papers in connection with the same matter. In your letter you ask my opinion as to whether (other requirements being satisfactory) the instrument in question is a bond, within the meaning of Statutes 1894, chapter 317, section 21, clause 2, paragraph f. The portion of the statute in question authorizes savings banks, under certain conditions, which are not important to the present inquiry, to invest their deposits in legally authorized bonds for municipal purposes of certain cities in the State of Ohio, the city of Cleveland being one of those so described. If the instrument in question is a note, savings banks may not invest their funds therein. If it is a bond, I understand by your letter that it is a legal investment for savings banks.

It may be a question whether the word "bond" is used in the statute above quoted in its commercial or legal sense. As used in business transactions, the term "bond" often includes classes of securities which would hardly fulfil the common law definition of the word. Some confusion also has arisen through the legislation of different States upon the subject. It may therefore be difficult, if not impossible, to define the difference between notes and bonds in a way that shall be conclusive and sufficiently accurate to cover all possible cases that may arise.

But, whatever the general rule may be, it is plain that the instrument submitted by your letter is a note, and not a bond. It was issued under the authority of Revised Statutes, Ohio, section 2705, which is in the following words: "If the council makes any special assessments payable in annual instalments . . . it shall have authority to borrow upon the credit of the corporation a sum of money sufficient to pay the estimated cost and expense of the improvement, and shall have authority to issue bonds, notes or certificates of indebtedness . . . for the payment of the principal and interest of said bonds, notes or certificates of indebtedness." Acting under this statute, the council of the city of Cleveland passed a vote providing "that the city auditor may be authorized to make a loan of $53,200 in anticipation of the collection" of certain described assessments; and further providing "that the mayor and city auditor are hereby authorized to execute promissory notes of the city of Cleveland for said amount." The instrument itself is entitled "Cleveland City Promissory Note." It is of the tenor of a note in all respects, and is signed by the mayor and auditor.

It therefore appears that the Legislature gave and intended to give to the city of Cleveland the election to issue bonds, notes or certificates of indebtedness, as it should determine. The city council elected to issue notes, and so authorized the treasurer. The instruments issued have the attributes of a note, and are so entitled.

Neither the intention of the corporation nor the form of the instrument can properly be disregarded. Upon all the circumstances, therefore, it is plain that the instrument in question is intended to be and is a note, and is an instrument that the Legislature of the Commonwealth did not intend to authorize its savings banks to purchase.

It is suggested, however, that, inasmuch as the seal of the city is affixed to the instrument, it has thereby become a bond. But upon examination of the statutes of Ohio it is clear that the affixing of the seal has not changed the character of instrument. The seal was affixed in accordance with the requirements of Revised Statutes, Ohio, section 2706, which provided that "all bonds, notes or certificates of indebtedness issued by municipal corporations shall be signed by the mayor and the auditor . . . and be sealed with the seal of the corporation." The affixing of the seal is not recited in the body of the instrument, and it does not purport to be a sealed instrument by its tenor. The intention of the law was obviously to require the affixing of seals to municipal notes and certificates of indebtedness, not for the purpose of changing their character, but to establish their authenticity as municipal obligations. I am confirmed in this view upon consideration of the fact that by section 4 of the Revised Statutes of Ohio private seals are abolished, and the affixing of a private seal does not give an instrument any additional force or effect.

But, even if the affixing of the seal has changed the character of the instrument, the answer to your inquiry must still be the same. The statute in question authorizes savings banks to invest in the legally authorized bonds of certain western cities. The city council of Cleveland authorized the treasurer to issue prommissory notes; it did not authorize him to issue bonds. If the instruments are, or, by the affixing of the seal, have become, bonds, they are not legally authorized, and are not, therefore, obligations in which savings banks may invest.

Upon the whole, therefore, I have to say that the form of obligation submitted to me is a note and not a bond, and is not an authorized investment for our savings banks.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

Chapter 143 of the Acts of 1894 is insufficient to authorize the transfer of the property that is vested in the Massachusetts Agricultural Experiment Station under the provisions of chapter 31 of the Acts of 1887.

DEC. 3, 1894.

To His Excellency the Governor.

I have received your communication with various papers relating to the transfer of the property of the Massachusetts Agricultural

The offices and places which are filled under the Civil Service Rules are classified in two divisions. The first division is subdivided into Schedule A and Schedule B, and each schedule is in turn subdivided into several classes. Class 7 of Schedule B includes inspectors of work and all persons under whatever designation doing inspection service not included in Schedule A. Rule 21, section 4, of the civil service rules, provides for the examination of applicants for the position of inspector, by giving the commissioners authority to order examinations upon subjects of a technical or special character, to test the capacity which may be needed in any part of the classified service which requires peculiar information or skill.

On the other hand, chapter 95 of the Acts of 1893 provides that heads of any principal departments of a city shall not be affected by the civil service rules, either as to their selection or their appointment.

The depnty superintendents of the public buildings department are at the present time appointed by the superintendent of the department. Under authority of section 1 of chapter 33 of the city ordinances, the superintendent has divided the city of Boston into six territorial districts, and for each district he has appointed under him a deputy superintendent, giving to each deputy a designated district. The question then is, first, whether these deputy superintendents are heads of any principal department of the city of Boston, and therefore specially exempt under authority of the above act from the operation of the civil service rules; second, if not so exempt, whether they are inspectors of work or persons under any designation doing inspection service, and therefore coming within the classification of the civil service rules.

An examination of the exhibits presented with your request shows: —

1. The work of inspection of buildings must be performed personally by each deputy.

2. A deputy has not the right to repair a building upon his own personal responsibility; but whenever, in his opinion, any building stands in need of repair, he is obliged to make a written report and recommendation of that fact to the superintendent, setting forth fully the nature of the repairs needed.

3. The execution of these repairs, and the employment of mechanics and other assistants in furtherance thereof, can only be had upon the approval of the superintendent.

4. There are no city employees under the control of any deputy.

5. The deputies have no offices of their own, each one merely having a desk in the office of the superintendent of the public buildings department.

6. The superintendent can change the number of deputies at will, and there is nothing to prevent him from sending one deputy into the district of another.

7. Each deputy is obliged to make an annual report to the superintendent.

8. The entire work is done under the general supervision of the superintendent.

The duties of the superintendent of this department are shown in section 1 of chapter 33 of the revised ordinances of the city of Boston. He has the supervision of all buildings belonging to the city and of all buildings or parts of buildings hired by the city, and he must provide therein all necessary furniture and keep the same in good condition; and he has the supervision of all repairs upon all buildings and parts of buildings used by the city.

It seems perfectly clear from the character of the deputy superintendents' duties, as shown by this analysis of the evidence submitted, that the said deputies cannot in any way be considered as the heads of any principal department of the city of Boston; and they do not, therefore, come within the exemption of chapter 95 of the laws of 1893. The evidence shows with the same clearness that in reality these so-called deputies are merely inspectors performing their work under the supervision of the superintendent, responsible to the superintendent, at the head of no department, and having no men in their employment; and, therefore, that they fall within the definition of Class 7 of Schedule B, Rule 6 of the civil service rules.

Very respectfully yours,

HOSEA M. KNOWLTON, *Attorney-General.*

OPINIONS UPON APPLICATIONS FOR LEAVE TO FILE INFORMATIONS IN THE NAME OF THE ATTORNEY-GENERAL.

ATTORNEY-GENERAL *ex rel.* CHARLES C. SANDERSON *et al. vs.* GEORGE W. WELLS *et al.*

JUNE 25, 1894.

This was an application by Charles C. Sanderson *et al.* to the Attorney-General for the filing of an information by him at their relation against the respondents.

As is customary in such cases, notice of the application was issued to the respondents, and the parties were heard before the Attorney-General on the fifth day of June, 1894. At that hearing the following facts appeared and were practically undisputed: —

The Southbridge, Sturbridge and Brookfield Railroad Company was

duly organized and chartered as a railroad corporation on the third day of May, 1892, with a capital stock of $130,000. The towns of Southbridge and Sturbridge became associates in the original agreement under the provisions of Public Statutes, chapter 112, section 34, and in said articles of association subscribed for shares of the stock of said railroad company, — the town of Sturbridge for one hundred and thirty shares, and the town of Southbridge for one hundred and eighty-five shares. The said towns have paid into the treasury of the railroad corporation twenty-five per cent. of their several subscriptions.

The construction of the railroad was begun within one year after the vote of the towns authorizing the above action, but less than ten per cent. of the capital stock was actually expended by said railroad within said time in the construction of its road.

The annual meeting of the stockholders of said corporation for the election of officers was duly held at Southbridge, May 16, 1894. Two tickets were voted for by the stockholders; one containing the names of the relators and the other those of the respondents. A. H. Edgerton, chairman of the selectmen of the town of Sturbridge, having been previously so instructed by vote of the selectmen of that town, cast the vote of the shares of said town for the respondents. Calvin Claflin, chairman of the selectmen of Southbridge, being also so instructed by vote of the selectmen of his town, cast the vote of the shares of the town of Southbridge for the respondents. No objection was made at the time of the casting of said ballot by said chairmen respectively against their authority so to vote. Before the taking of the vote certain stockholders protested in writing against the right of said towns to vote at said meeting, and challenged the counting of said votes by the committee appointed to count the votes, for the reason that said subscriptions were, as they allege, void, for the reason hereinafter stated.

A majority of the committee appointed to count the votes decided to count the votes of the two towns, and so reported. Including the votes of the towns, the respondents were duly elected directors of said company. If the votes of said towns were excluded, the relators would be so elected directors. One of the committee to count the votes submitted a minority report, protesting against the counting of the votes of the towns, for the additional reason that they were cast by one of the selectmen alone.

The report of the majority of the committee was accepted, and the respondents were declared directors of said company, and are now acting as such directors.

The information which it is desired that the Attorney-General shall bring seeks to oust the respondents from their offices as such directors

for the following reasons (it being apparent that without the votes of the towns the relators, not the respondents, were elected) : —

First. Because the subscriptions of said towns to the stock of said company had become void, by reason of the fact that ten per cent. of the capital stock had not been actually expended in the construction of the railroad within twelve months from the date of the vote of said towns authorizing said subscription.

Second. Because the votes of the towns for the respondents were not cast by the selectmen, but by one of said selectmen only; and no written authority to the person so casting said vote was exhibited at the time of said election.

There is no doubt that an information may properly be brought by the Attorney-General to try the title of persons assuming to act as directors of a railroad company organized under the laws of this Commonwealth. This form of remedy, it is true, is more usually employed to try the title of persons holding public offices. But it is no less the duty of the Attorney-General, when, in his opinion, the interests of the public require it, to inquire into the validity of the title of officers of corporations organized under its laws. This is especially true of railroad corporations, in the maintenance of which the public generally are interested. (2 Spelling Extra. Rel. section 1831, and cases cited.)

In the present case, however, I do not think the petitioners have stated a case which entitles them to the intervention of this office.

As to the first cause alleged: I do not agree with the contention of the respondents, to wit, that the towns having become associates, under the provisions of Public Statutes, chapter 112, section 34, and in becoming associates having subscribed to the stock of the company, their subscription is not within the provisions of section 49 of the same chapter. It is true that section 48 refers in terms to a subscription authorized by vote under section 46; and it is claimed, therefore, by the respondents, that this section only refers to the case of a town subscribing to the stock of a railroad corporation, and not to the case of a town becoming an associate, under the provisions of section 34. I do not think the distinction is sound. Although under section 47 authority is given to towns to become associates under the provisions of section 34, yet such authority would be of no avail, and would not authorize action unless it were accompanied by a vote of the town authorizing a subscription to the stock; for whoever becomes associated under the provisions of section 34 must, in his subscription, set forth the number of shares to which he subscribes (*vide* section 35). Unless this is done, the person signing the articles of association does not become an associate. Therefore, if a town, under the provisions of section 47, votes to become an associate in a

railroad company, this is not in substitution for the subscription to the stock in the company, as authorized by section 46, but in addition thereto. There must still be a subscription, under the provisions of section 46, in addition to becoming an associate under the provisions of section 47.

While, therefore, it appears that both towns became associates, yet in so becoming associates they subscribed for shares of the stock by votes passed in accordance with the provisions of section 46; and such subscriptions became conditioned upon the provisions of section 49. This section provides that a town subscription shall be void "unless actually made by the person authorized within twelve months from said vote, and unless, within the said period, a part thereof is actually paid, or some proceeding is commenced by the corporation to enforce payment thereof, and at least twenty per cent. of the capital stock of the corporation is actually paid in cash, and at least ten per cent. of the capital stock is actually expended by it in the construction of its road."

It is practically conceded that the last condition set forth in this section was not complied with, and that the railroad did not actually expend in cash ten per cent. of its capital stock in the construction of said railroad within the one year from the time of the vote authorizing said subscription. It was stated that certain contracts were made, and certain land and land rights donated, which, if included, would bring the value of the results accomplished up to and beyond said limit of ten per cent.; but there can be no doubt that the statute is not complied with unless ten per cent. is actually expended *in cash*, in accordance with the terms of the section quoted.

The vital question is, whether the failure to comply with this requirement renders the subscriptions of the towns void, or only voidable. The relators contend that it thereby becomes void and of no effect, and cannot be revived by any act or waiver whatever. The respondents, on the other hand, contend that the failure of performance of this condition only renders the subscription voidable, presumably upon action to that end by the town itself.

It is not claimed that the failure to expend the necessary ten per cent. in cash was due to any fault or omission on the part of the towns. On the other hand, it is not disputed that both towns have duly paid in all the assessments required by the corporation, amounting in all to twenty-five per cent. of their subscriptions; and that they have appropriated the money necessary to complete their subscriptions, and stand ready and are anxious to go on with the enterprise, and to pay the balance of their subscriptions whenever the same shall be called for. The contention of the relators, therefore, must be that, although the town has complied with every act necessary to be done

by it in becoming a stockholder in the corporation, and is ready to go on with its subscription, yet it must be deprived of its rights as a subscriber because of the non-performance of duty by the other party to said contract of subscription, — to wit, the railroad company.

It would be, to say the least, exceedingly inequitable to hold that a contract, made for the benefit of both the contracting parties, should become void to the injury of one of the parties upon a failure of the other party in respect thereto. I cannot believe that such injustice was the intent of the Legislature. The only reasonable construction to put upon the clause of the statute under discussion is, that it was intended to give the towns the right, at their option, to be relieved of their contract of subscription in case the railroad company was not diligent in going on with the work of construction to such an extent that it failed to expend ten per cent. of the capital for that purpose within twelve months from the time the contract was authorized.

The ingenious suggestion is made, however, by the relators, that some of the conditions set forth in said section are of such character that the non-performance of them would plainly avoid the subscriptions. For example, the first condition is, that if the subscription is not made by the persons authorized to make it within twelve months from the vote of the town, then the subscription is void. This, being a condition precedent to the subscription itself, ought to go to the validity of the subscription; and, if not made within the time limited by the statute, it may well be that such a subscription would be void and not merely voidable. The relators, therefore, contend that if it is conceded that some of the conditions set forth in said section 48 are such as render the subscription void and not voidable, the same is and must be true of all said conditions; and that it cannot be said that the statute is to be construed as setting forth four conditions, the non-performance of some of which render the subscription void, while failure as to others renders it only voidable.

I see no difficulty, however, upon consideration, in so construing the statute that, as to some of the conditions set forth, the non-performance of them renders the subscriptions void, and as to others only voidable. It is true that the word "void" is used but once; but this is only for conciseness of expression. The legal effect of the section is not thereby changed. It is to be construed, notwithstanding that all the conditions are appended grammatically to the single word "void," as though the section read "if the subscription is not made by the persons authorized within one year from the time of the vote it shall be void. And if ten per cent. of the capital stock is not actually expended," etc., "it shall be void."

In other words, the question whether the word "void" is to be construed as meaning void or voidable, is to be determined not by rhet-

orical or grammatical construction of the sentence containing it, but rather upon the consideration of the intent of the Legislature in enacting the conditions. I cannot believe that it was the purpose of the Legislature to put it within the power of a railroad corporation to receive the subscription of a town, take its money, which may well be the whole of the subscription, perhaps misspend it (although no such claim is made in this case), neglect to construct the road, so far that not even ten per cent. is expended therefor within a year; and that thereupon, the town having complied with its part of the contract in full, and the railroad having been remiss in its duty, to declare the contract is to become void to the injury and loss of the town. It would require me to hold that the Legislature intended to punish one party to a contract for the sin of the other party.

We now come to the second point contended for by the relators. As has already been stated, it appeared at the hearing before me that the selectmen of each town, before the annual meeting of the corporation, authorized their chairman to cast the vote of the towns for the respondents as directors. This vote was in writing, but no copy was produced at the meeting. It further appeared that no objection was made at the time the vote was cast by the chairman to his so voting in behalf of his associates; and the objection to the manner of the vote was first taken by one of the committee to count the votes, on inspection of the ballot itself.

This objection is purely technical. It may be a sufficient answer to it to say that it should have been taken *in limine;* for, if it had then been taken, the irregularity might easily have been cured by producing the authority of the selectmen, or by having the selectmen themselves actually present. Such objections are not to be encouraged, and the analogy of proceedings at law do not favor them.

But I see no reason to hold that the vote was irregular. It is suggested by the relators that the language of section 50 is to be construed as requiring the personal presence of the board of selectmen. That section reads as follows: "The selectmen of towns, and such persons as may be authorized by the city council of cities, may represent their respective municipalities at all meetings of corporations in which stock or securities are held, and vote upon all shares of stock owned by them respectively." It is claimed that, inasmuch as this section authorizes the employment of an agent or proxy by city councils only, it must be held to intend that selectmen can only act in a body. It must be remembered, however, that city councils are parliamentary legislative bodies, incapable of acting excepting as legislative bodies, and under parliamentary organization, and that in the nature of things whatever is done by them must be done by an agent. This is not so as to selectmen, who are composed of a smaller number

of men, and can and often do act in *pais*, and not as a parliamentary body.

It would be, in my opinion, unreasonable to hold that the entire board should be present to do a formal act, like the casting of a ballot; and that when one of the selectmen is present, and no more, and he assumes to act for the others, it is to be presumed that he is acting as selectman, and as the representative of the board of which he is a member; and that at least, if objection is made that he is not authorized to do so, it should be made before he votes. He does not act as the agent of the selectmen, or as proxy, in the sense in which that word is used in corporation meetings, but rather as selectman, and as the representative of the board; and it would be, in my opinion, a strained construction of the statutes to require the physical presence of all the members of the board to do an act which can only in fact be done by one.

Upon the whole, therefore, I am clearly of opinion that the relators have not stated such a case in law as entitles them to the relief applied for.

If, however, the interests of the public might be affected injuriously by the continuance of the respondents in office, and it appeared that injustice were being done or even might possibly result thereby, I should hesitate to assume the function of determining the questions of law raised by the relators. It might in such a case, notwithstanding my personal views of the law, be my duty, if it were seriously claimed, as in this case, that the law were the other way, to give the relators the opportunity of having their rights determined by the court.

But this is not such a case. It has no merits. It is an effort to oust from the benefits of their contracts two towns which have performed all that has been required of them under their subscriptions, and stand ready to fulfil their obligations in full. Without considering the many matters alleged and disputed on either side of the hearing, none of which, it appears to me, are strictly material to the question now before me, I am clearly of the opinion, upon the facts not in dispute, that in the sound exercise of the discretion of this office, which I am called upon to exercise in the interests of the public, I should not sign this information for the purpose of trying out the questions stated. It is my duty, therefore, to refuse the use of my name to the information, and to leave the parties to such remedies, if any, as they have the right to institute on their own behalf, if they desire to have the question determined.

HOSEA M. KNOWLTON, *Attorney-General.*

ATTORNEY-GENERAL *ex rel.* ELISHA GREENHOOD *vs.* ERASTUS WORTHINGTON, JR., *et al.*

SEPT. 21, 1894.

This was a proceeding in the nature of *quo warranto* against the defendants, setting forth that they were illegally elected as park commissioners of Dedham, and asking for judgment of ouster. A hearing was had upon the question of whether the name of the Attorney-General should be used in bringing said information, at which both parties were represented.

The bill sets forth substantially the following facts: —

The town of Dedham, at a meeting held Dec. 30, 1890, duly accepted Stats. 1890, chapter 386, commonly called the Australian ballot act.

At the annual town meeting, held March 5, 1894, the town accepted Stats. 1882, chapter 154, commonly called the park act. In the warrant for said town meeting, at which the park act was accepted, were articles as follows: "To see if the town will elect three competent persons to constitute a board of park commissioners, and determine the manner of their election and prescribe their terms of office." "To see if the town will vote that hereafter the park commissioners shall be elected by ballot at the annual election of town officers, and fix their terms of office."

Under these two articles the town voted to elect by ballot at the next annual meeting (March, 1895), and thereafter each year at the annual meeting, three park commissioners; and that the term of office should be one year each.

A special town meeting was held on Monday, July 30, 1894, the warrant for which contained an article as follows: "To see if the town will rescind the whole action taken at the last annual meeting under articles 29 and 30 (the articles above quoted) of the warrant of said meeting relating to park commissioners." Also articles similar in form to those above quoted in the warrant for the annual meeting.

At this meeting the town passed the following vote: "*Voted*, To rescind the whole action taken at the last annual meeting under articles 29 and 30 of the warrant of the last meeting relating to park commissioners." The meeting then voted: "To elect by a ballot in form of the Australian ballot at an adjournment of this meeting, to be held Aug. 6, 1894, at which meeting the polls shall be open from 12 noon until 9 P.M., three park commissioners, to hold office until the annual March meeting of 1895; and that hereafter three commissioners shall be annually elected by ballot for the term of one year at the regular March meeting of the town in the same manner as other

town officers are elected. And further *Voted*, That a caucus of the citizens be held in the town hall, Aug. 2, 1894, at 7.30 o'clock P.M., for the purpose of nominating at least six candidates for the office of park commissioners for the above term; at which caucus the check list shall be used and the nominations made by marking; the time allowed for said marking to be one hour at least. *Voted*, That the town clerk be instructed to call said caucus."

The special town meeting thereupon adjourned until Aug. 6, 1894, at 12 o'clock noon.

The caucus provided for by this vote was held in accordance with the terms of the vote. The call was issued by the town clerk, who called the caucus to order. A marking list was opened, but no name was permitted to go upon the list until it was accepted by a majority of those present. Fifteen names were in that manner placed upon the marking list, and each voter was permitted to nominate six candidates for the three places of park commissioners. The respondents in this petition were three of those so chosen. Another one of those so chosen subsequently declined to have his name used as a candidate.

At the adjourned town meeting, on Monday, Aug. 6, 1894, two persons acting as "ballot clerks" were present with ballots which had been furnished to them by the town clerk. The ballots were folded, and on one of the inside pages were printed the five names chosen at the caucus, with directions at the head of the list to vote for three. The voters expressed their choice by crossing the names of such persons as they favored. Inquiry was made of the moderator whether he would receive ballots containing the names of three candidates for park commissioners independent of those furnished by the clerk. He did not decline to receive them, but said they would be put in a separate box, and if the number of them affected the legality of the election their validity would be hereafter considered. Under this form of election the respondents were chosen to the office of park commissioners.

The relator claims that the election was illegal, and bases his claim upon the following grounds, none of which, in my opinion, are tenable: —

1. It is claimed that the Stats. 1882, chapter 154, provided that the park commissioners should be elected by ballot; and, even if this were not so, that the special town meeting had voted that they should be chosen by ballot; and that this being so, the provisions respecting the election of town officers under the Australian form of voting must be observed. It is conceded by the respondents that none of the provisions of Stats. 1893, chapter 417 (the Australian ballot act), were observed, excepting that the balloting was done in

the manner above indicated. And it is further conceded that, if the law required these officers to be elected under the provisions of Stats. 1893, chapter 417, the Australian ballot law, their election was illegal.

The Park Act, Stats. 1882, chapter 154, provides only that any town which accepts the provisions of the act may "elect" three competent persons as park commissioners. It can scarcely be claimed that the word "elect" is to be construed as meaning "elect by ballot." Pub. Stats., chapter 27, section 78, provides for the choosing of town officers. Section 80 provides that certain officers therein named shall be elected "by written ballots, and the election of all other town officers" shall be "in such mode as the meeting determines." These sections of the Public Statues were repealed by Stats. 1893, chapter 417; but section 274 of the last-named act contains substantially similar provisions. It cannot be said, therefore, that the "election" of town officers necessarily implies "election by ballot;" for the statutes have plainly prescribed that certain town officers shall be elected by ballot, and that all others may be elected in such manner as the town may determine.

It is claimed, however, that Stats. 1893, chapter 417, section 293, has changed the law in this respect, inasmuch as that section provides that in "towns which have accepted the provisions of chapter 386 of the Acts of the year 1890 . . . nominations of town officers to be elected by ballot shall be made . . . and elections of all such officers shall be conducted in accordance with the provisions" of this act; to wit, the Australian system of voting. It is claimed that under this section all officers which the town may be called upon to elect, if the voters determine that those officers shall be elected by ballot, must be voted for under the provisions of the Australian ballot act; and that, inasmuch as the town meeting at Dedham voted to elect the park commissioners by ballot, it must necessarily be by the Australian form of voting.

But the section under consideration is obviously to be read in connection with the other sections of the same act. Section 274, as above quoted, provides that certain officers shall be elected by ballot, and that other officers may be elected in such manner as the town may determine. The section under consideration following this must, therefore, be taken to mean that all town officers, whose election is required to be by ballot, shall be under the provisions of the Australian ballot act. There is nothing in any provision of law, nor in any previous vote of the town, requiring the park commissioners to be elected by ballot. They, therefore, could be elected by the town in such manner as it determined.

It is to be observed that the vote of the town was not to elect the officers by the Australian manner of voting, or simply by balloting,

either of which features might have required the use of the system of voting required by Stats. 1893, chapter 417. The vote of the town was to elect them "by a ballot in the form of the Australian ballot." The town had a right to choose them by a *viva voce* vote, by a marking list, by nomination and motion, or by what may be called the old-fashioned system of voting. None of these were prohibited under any provision of law. It was voted to adopt a system in which some features of the Australian method of voting were incorporated; but it did not and could not be deemed by its vote to have decided upon the Australian method of voting with all its provisions.

It cannot be said, as was urged by the relator, that freedom of choice was interfered with by the method established, whatever irregularities may have existed in the caucus, if any. That was a voluntary affair, and bound no voter. It does not appear, and in fact no such contention was made, that under the system adopted every voter did not have a right to vote for whom he pleased, by writing the name of his candidate in the ballot, and putting a cross against the same; nor even that any prohibition against the use of ballots not furnished by the town clerk was attempted by the authorities in charge of the meeting. The voters were, it is true, called upon to vote in a particular way. This, however, is true of every form of election. It cannot be said that a ballot is not a fair one because the voter is required to express his preference in any particular way, if his right of expressing his preference is unlimited.

Upon the whole, therefore, I cannot agree with the contention of the relator that the manner of electing the park commissioners was in violation of any of the statutes of the Commonwealth.

2. It is further claimed that when the town voted at the annual meeting to elect park commissioners for the first time at the next annual meeting, to wit, in March, 1895, it exhausted its powers, and could not rescind its vote in that respect. It would be, in my opinion, an extraordinary proposition to deny to a town the right to alter or rescind its action from time to time according to the will of the voters, provided always that due notice of the proposed action were given in the warrant. I know of no rule of law which forbids a town to rescind a vote once passed by it, especially when the vote relates to a method of procedure, and the rescission precedes the execution of the method previously determined upon.

3. It is also claimed that the action of the town in electing the respondents for the term of seven months, or until the next annual election, accompanied by a vote that thereafterwards commissioners should be elected for the term of one year at the annual town meeting, was *ultra vires*, for the reason that the town had no right to fix a period of service for the commissioners of less than one year, or a

different period of service for one board from that to be fixed for a succeeding board. If this claim were well founded, inasmuch as the town had the right to accept the park act at any meeting, regular or special, it would follow that, if the town proceeded to elect commissioners under the park act, it would be obliged to elect them for a year from the time of the special election, thus making it necessary to hold special elections every year, in order that the period of a year should be complete; or to wait until the next annual election after the acceptance before electing commissioners, and thus lose the benefits of the act for the greater part of a year.

It seems to me that sound sense requires me to hold that, when the town had settled upon its scheme relating to the time of election and term of office of its commissioners, it must be taken to have the right to proceed thereupon to elect commissioners to hold office until the time for the regular election fixed by the scheme. This is the practice in every corporation, which provides by its by-laws for the time of electing its officers and the term of their office. It gives, it is true, to the first board a shorter term; but inasmuch as that shorter term is only for the purpose of establishing the scheme as arranged by the town meeting, and gives the town the benefits of the act as soon as it is accepted by the town, I do not think the election of these respondents should be disturbed by this consideration.

4. When the special town meeting met by an adjournment for the purpose of electing park commissioners, a motion was made to adjourn the meeting. The moderator refused to entertain the motion, and ruled it out of order. It is claimed that the meeting was illegally held, for the reason that the moderator erred in refusing to entertain the motion. Nothing, however, is better settled than that courts will not disturb the results of deliberative bodies, otherwise regular, by reason of misinterpretation of parliamentary law by the presiding officers.

Upon the whole, therefore, I am of opinion that the relators have not stated a case which entitles them to relief. If rights were seriously to be jeopardized by the continuance of the respondents in office, and irregularity of proceedings imperilled, it might be my duty, notwithstanding my own opinion, to give the relator the opportunity of having the regularity of the election settled by the courts; but it is well settled that the validity of the acts of the respondents cannot be collaterally called in question, they having been chosen by the town at a meeting called for that purpose, and being at least *de facto* officers of the town.

HOSEA M. KNOWLTON, *Attorney-General.*

ATTORNEY-GENERAL *ex rel.* LUCY M. GREEN *vs.* THE CHILDREN'S AID SOCIETY.

(By vote of the governor and council, the petition of Lucy M. Green of Worcester to His Excellency, petitioning that the Children's Aid Society be cited to appear and show cause why its charter should not be annulled, was referred for action to the Attorney-General. After a full hearing of the case, the following communication was sent to His Excellency.)

Nov. 16, 1894.

To His Excellency the Governor and the Honorable Executive Council.

I have the honor to acknowledge the receipt of the petition of Lucy M. Green to the governor, which by vote of your honorable body was referred to this office.

I notified the parties in the matter of the petition to attend for a hearing upon the same, and have heard such witnesses and examined such documents as the parties submitted for my consideration. Upon consideration of the whole evidence submitted I have determined, in the exercise of the discretion imposed upon me, to refuse the use of the name of the Attorney-General to an information against the Boston Children's Aid Society, as prayed for in said petition; and it seems proper that I should submit to your honorable body my reasons therefor, with some suggestions that have occurred to me in my examination of the matter.

The Boston Children's Aid Society, against which the petition asks for an information, was chartered by Stats. 1865, chapter 97. By the terms of that chapter the corporation was authorized to provide temporary homes for vagrant, destitute and exposed children of tender years in the city of Boston and its vicinity, and to provide for them such other and further relief as might be deemed advisable. By section 4 of said chapter the directors were authorized in their discretion "to accept a surrender in writing by the father, or where there is no father having his legal domicile within the Commonwealth, by the mother . . . of any child or children to the care and direction of said institution." By section 5 of the same chapter the directors have authority "to consent to the adoption of any child which shall have been surrendered to the institution as aforesaid." Provisions are made in the same section relating to the manner of such adoption.

It appeared that the petitioner, Lucy M. Green of Worcester, a widow, was the mother of two children, Paul Revere Green and Cora May Green, aged respectively seven and ten years at the time of the surrender hereinafter set forth; that on the twenty-sixth day of June, 1889, by paper writings, a copy of one of which is herewith submitted, the said Lucy M. Green purported to surrender said

children to said society. The society thereupon received said children into its care, and, as I am informed, acting under the authority given to said society by its charter, caused them to be adopted in families, the names and residence of which were not disclosed. Soon after the execution of said agreements the petitioner, Mrs. Green, claimed that she was induced to sign said agreements under a misunderstanding as to the legal effect of the instrument, and by reason of misrepresentations made to her by the agent of the society as to its purpose in taking them into its custody, and asked the society to return the children to her. The society refused to return the children, and has refused since then, and still refuses, to disclose the residence of the children, or to permit the mother to see them, excepting upon certain conditions and limitations, as hereinafter stated.

Since the filing of the petition submitted to me, Mrs. Green has succeeded in ascertaining the residence of the son, and has recovered possession of him and now has him with her at her home in Worcester. The residence of the daughter is still unknown to her.

Various legal proceedings have been instituted by Mrs. Green, among which was an action of tort for damages against the society for abduction of her children, which is still pending. In the course of negotiations entered into for the purpose of settling the suit, the society proposed to Mrs. Green that if she would in some formal manner approve and ratify her surrender of the children, and assent to the adoption proceedings already entered into by the society, it would permit her to see the children at intervals, in the presence of some officer of the society, — she bearing a portion of the expense of travel of the children to the place of interview. This proposition was declined by Mrs. Green, and no other opportunity to see the children has been offered by the society. In 1892 Mrs. Green filed a petition for a writ of *habeas corpus* against the society in the supreme judicial court for the county of Suffolk, claiming that the detention of said children was unlawful, alleging as reasons therefor that at the date of signing the release above referred to she was misled and deceived by the false and fraudulent statements made to her in regard to the purpose of the society, and that she signed it under a mistake of the facts as to its contents. This petition was duly heard before Mr. Justice Lathrop of the supreme judicial court on the tenth day of November, 1892, and after hearing the parties fully and their evidence he refused the petition, and filed in the case a memorandum as follows: —

"I find in this case that the petitioner surrendered her children to the respondent, and to its care and direction, until each should respectively attain the age of twenty-one years, by instruments in writing, duly signed by her and with full knowledge of the contents

of said instruments, and that no false or fraudulent representations were used to induce her to sign said instruments. I further find that said children are not improperly restrained of their liberty, and that their welfare does not require that the prayer of the petition should be granted."

The next step taken by the petitioner, so far as I am informed, was the filing of the petition with the governor, which has been referred to me. In that petition she asks that the Attorney-General be requested to file in the supreme judicial court an information against said society, praying that its charter, hereinbefore granted, be annulled, and assigning as reasons therefor the abuse of the corporate rights granted to it under the statute above set forth. The specifications of the alleged abuses of corporate powers were substantially the same as the reasons assigned in her petition for *habeas corpus* for the alleged unlawful detention of the children by said society; and the further allegation that the society has refused her permission to see her children, or to furnish her knowledge of their whereabouts.

Conceding for the purpose of the hearing that the allegations in the petition, if proved, would be sufficient to authorize proceedings for the annulling of the charter of the society, I am yet of opinion that the exercise of the discretion imposed upon me in the matter of signing informations should not be exercised in favor of Mrs. Green.

It is true the finding of Judge Lathrop, above quoted, was no part of the judgment of the court, and that in a proceeding between the Commonwealth and the society it would not be conclusive, nor a bar to an information for annulling the charter, for the reason that it is *res inter alios*. The question of signing an information, however, is one addressed to the discretion of the Attorney-General; and it seems clear to me that, after the exact question at issue has been fully heard and passed upon on its merits by a justice of the supreme judicial court, that fact should determine the question of the exercise of the discretion entrusted to me. It would be asking the court to re-try a question fully heard and substantially determined upon its merits. Some additional evidence, which it is said was not produced before the court, was submitted to me, but in my opinion it was not sufficient to disturb the finding of the court, and if produced before the court would in no way have affected its decision.

Therefore, assuming, as I think I should, that the finding of the court should govern the exercise of my discretionary powers, and, as to me it is practically conclusive upon the allegations of fraud or mistake upon the part of the petitioner, I am unable to find upon the evidence any violation or abuse of its charter by the society. It had,

under the terms of the statute above quoted, the right to receive the surrender of the children and to cause their adoption elsewhere. The legal effect of such surrender was to give the entire control of the children to the society, and to take away any rights the mother had to see them or to know of their whereabouts. By her instrument of surrender she renounced any such rights she might have had absolutely and forever. Her position after her surrender was no better than that of any other person not bound by natural ties to the children. Whatever may be said as to the expediency or justice of depriving her of any knowledge of or communication with them, it is clear that the acts of the society are within the terms of its charter, and such deprivation affords no ground whatever for annulling its corporate existence. (Dumain *v.* Gwynne, 10 Allen, 270.)

I may be permitted, however, to submit one or two suggestions for the consideration of the council: —

First. — I am much impressed with the fact that no formalities or safeguards of any kind are required in connection with the execution of the instruments of surrender by the parent of the child surrendered. Nothing seems to be required under the law as it stands but the signature of the parent. Inasmuch as it is an act of far-reaching and vital importance in its consequences, and one which absolutely sunders the natural tie between the parent and the child, and, moreover, is an act usually done under circumstances of great mental strain on the part of the parent, it seems to me but just to require that there should at least be as much formality in the execution of such an instrument as is now required in the transaction of real estate. It is not my province to make specific recommendations, but I regard it as a matter worthy of the consideration of the council.

Second. — Whether there should not be a provision in the laws of the Commonwealth, when children are surrendered by their parents to a charitable institution, providing for some opportunity of communication between the children and their parents after the surrender, is a question upon which much may be said upon both sides, and which I beg to submit for the consideration of your honorable body. This society is not the only institution which is authorized to receive the surrender of children by their parents. I am informed that similar authority is conferred upon some of the State charitable boards, and perhaps on the officers of some cities. It is urged upon the one hand that it would be dangerous, and even subversive, to the welfare of the children, if in all cases the parent surrendering had the right thereafterwards to be in communication with the children so surrendered. But there is much weight in the suggestion, which was forcibly made

before me, that to deny the parent all right of knowledge of or communication with the child which he or she had been obliged by stress of circumstances to surrender the possession of, is cruel and unnatural. Without expressing any opinion upon the merits of the controversy, I beg to submit the matter for the consideration of your honorable body.

It should be understood that as to both of these suggestions there is no remedy but legislation.

Very respectfully yours,

HOSEA M. KNOWLTON, *Attorney-General.*

INFORMATIONS.

1. At the Relation of the Treasurer and Receiver-General.

(a) For the non-payment of corporation taxes for the year 1893, informations were brought against the —

A. M. McPhail Piano Company. Tax paid and information dismissed.

Adams Drug Company. Enjoined.

Attleborough, North Attleborough and Wrentham Street Railway Company. Receiver appointed.

Boston Advertising Company. Tax paid and information dismissed.

American Gospel Publishing Company. Enjoined.

Cassino Art Company. Tax paid and information dismissed.

Chase Elevator and Manton Windlass Company. Enjoined.

Choate Drug and Chemical Company. Tax paid and information dismissed.

Clemons Electrical Manufacturing Company. Pending.

Crystal Emery Wheel Company. Tax paid and information dismissed.

D. C. Storr Furniture Company. Tax paid and information dismissed.

East Boston Furniture Company. Enjoined.

Edwards Grain Company. Pending.

Engraver and Printer Company. Tax paid and information dismissed.

Foundry Supply Company. Enjoined. Tax was afterwards paid and injunction dissolved.

Eureka Ruling and Binding Company. Tax paid and information dismissed.

Franklin Educational Company. Tax paid and information dismissed.

H. A. Williams Manufacturing Company. Tax paid and information dismissed.

Haverhill Roller Toboggan Company. Tax paid and information dismissed.

Jamesville Manufacturing Company. Pending.

Lamprey Boiler Furnace Mouth Protective Company. Tax paid and information dismissed.
Lexington Print Works. Tax paid and information dismissed.
Lynn Ice Company. Tax paid and information dismissed.
Moulton Leather Company. Tax paid and information dismissed.
Neograph Publishing Company. Tax paid and information dismissed.
National Fireworks Company. Enjoined.
New England Folding Box Company. Tax paid and information dismissed.
New England Printing Telegraph Company. Tax paid and information dismissed.
New England Supply Company. Placed on file.
New York & Boston Inland Railroad Company. Enjoined.
Norton Iron Company. Tax paid and information dismissed.
Old Spain Co-operative Company. Tax paid and information dismissed.
Pearson Box and Moulding Company. Tax paid and information dismissed.
Pleasant Valley Live Stock Association. Enjoined.
Queen Hotel Company. Tax paid and information dismissed.
Rouillard Reid Company. Pending.
Sanders Musical Instrument Company. Tax paid and information dismissed.
Sterling Emery Wheel Company. Tax paid and information dismissed.
T. F. Little Oil Company. Tax paid and information dismissed.
Thompson & Odell Company. Tax paid and information dismissed.
Traveller Publishing Company. Tax paid and information dismissed.
W. C. Young Manufacturing Company. Tax paid and information dismissed.
W. E. Howe Company. Tax paid and information dismissed.
Woodward & Brown Piano Company. Tax paid and information dismissed.
Worcester Co-operative Meat Market. Tax paid and information dismissed.
Quaboag Steamboat Company. Tax paid and information dismissed.
Lynn Press Publishing Company. Enjoined.
Brookfield Brick Company. Tax paid and information dismissed.
Weymouth Light and Power Company. Tax paid and information dismissed.
Boston Times Company. Tax paid and information dismissed.
Whitman Electric Company. Tax paid and information dismissed.
W. M. Colby Company. Enjoined.

C. W. Mutell Manufacturing Company. Tax paid and information dismissed.

L. A. May Company. Pending.

Nantucket Electric Light Company. Placed on file.

(*b*) For failure to file the returns for 1894 required by section 38 of chapter 13 of the Public Statutes, informations were brought against the —

Andover Co-operative Creamery Association. Return filed. Information dismissed.

Atlantic News Company. Return filed. Information dismissed.

Bakers' and Confectioners' Co-operative Association. Enjoined.

Berkshire Electric Light, Heat and Power Company. Return filed and information dismissed.

Brockton Publishing Company. Placed on file.

Chisel Edge Nut Lock Company. Return filed and information dismissed.

Clark W. Bryan Company. Return filed and information dismissed.

D. C. Storr Furniture Company. Return filed and information dismissed.

Dorchester Chemical Company. Return filed and information dismissed.

E. B. Tinkham Shoe Company. Return filed and information dismissed.

East Boston Furniture Company. The company having been enjoined in another suit brought by the Attorney-General, the information was put on file.

Guptill Company. Pending.

Hercules Foundry Company. Return filed and information dismissed.

J. L. & T. D. Peck Manufacturing Company. Return filed and information dismissed.

L. A. May Company. Return filed and information dismissed.

Leach & Grant Company. Enjoined.

Millis Water Company. Return filed and information dismissed.

Nashua, Acton & Boston Railroad Company. Pending.

Phœnix Rattan Company. Return filed and information dismissed.

Pleasant Valley Live Stock Association. Return filed and information dismissed.

Pratt Manufacturing Company. Return filed and information dismissed.

Reading Water Company. Enjoined.

Revere Water Company. Return filed and information dismissed.

Salem Press Publishing and Printing Company. Return filed and information dismissed.

Traveller Publishing Company. Return filed and information dismissed.

United States Fireworks Company. Placed on file.

Waltham Tribune Company. Return filed and information dismissed.

West End Supply Company. Return filed and information dismissed.

Woburn Electric Light Company. Return filed and information dismissed.

2. At the Relation of the Commissioner of Corporations.

(*a*) For failure to file the return required by section 54 of chapter 106 of the Public Statutes —

Johnson Manufacturing Company. Return filed and information dismissed.

Monson Woolen Company. Return filed and information dismissed.

James Hunter Machine Company. Pending.

Warren Thread Company. Pending.

(*b*) Under the provisions of chapter 341 of the Acts of 1891, for failure to file the return for the year 1894 required by said chapter —

The American Sugar Refining Company. Return filed and information dismissed.

(*c*) Under the provisions of chapter 541 of the Acts of 1894, for failure to file the return for the year 1894 required by chapter 341 of the Acts of 1891 —

The American Sugar Refining Company. Return filed and information dismissed.

3. At the Relation of the Insurance Commissioner against the —

China Mutual Insurance Company. Bill to compel the company to cease the issue of policies on which the insured paid a fixed premium and agreed to waive all right to dividends. The information was not filed, as the company agreed to stop the issue of the objectionable policies.

4. At the Relation of Private Persons.

Attorney-General *ex rel.* Matthew H. Cushing *et al. vs.* Matthew H. Cushing. Information to appoint trustees under a public charity. Heard, and use of name granted.

Attorney-General *ex rel.* Frank A. Gardner *vs.* Town of Nantucket. Information to abate a public nuisance. Heard, and use of name granted.

Attorney-General *ex rel.* Charles H. Moulton *et al.* *vs.* License Commissioners of the City of Waltham. Information to test the legality of the election of the License Commissioners of Waltham. Heard, and use of name granted. Information dismissed.

Attorney-General *ex rel.* Inhabitants of Petersham *vs.* Adonai Shomo. Information to forfeit charter for abuse of public charity. Heard, and use of name granted.

Attorney-General *ex rel.* Elvira Willis *et al.* *vs.* Albert R. Wade *et al.* Information to try the title of the relators to certain offices in a corporation by the name of the Wales Home. Heard, and use of name granted.

Attorney-General *ex rel.* Aldermen of Boston *vs.* Brookline Gas Light Company. Information to abate a public nuisance. Heard, and use of name granted.

Attorney-General *ex rel.* Dorchester Historical Society and North Dorchester Improvement Society *vs.* City of Boston. Information for abuse of public charity. Heard, and use of name granted.

5. Informations Ex-Officio.

Attorney-General *vs.* The New England Construction Company *et al.* Public nuisance. Information dismissed.

Applications Refused for Leave to File Informations in the Name of the Attorney-General.

[For full text of opinions giving reasons of refusal, see page 107.]

Attorney-General *ex rel.* Charles C. Sanderson *et al.* *vs.* George W. Wells *et als.* Petition for use of name for information in the nature of quo warranto. Heard, and use of name denied.

Attorney-General *ex rel.* Elisha Greenhood *vs.* Erastus Worthington, Jr., *et al.* Petition for use of name for information in the nature of quo warranto. Heard, and use of name denied.

Attorney-General *ex rel.* Lucy M. Green *et al.* *vs.* Boston Children's Aid Society. Petition for use of name for information in the nature of quo warranto. Heard, and use of name denied.

Attorney-General *ex rel.* Everett B. Allen *et al.* *vs.* William B. Medlicott *et al.* Use of name refused without a hearing.

GRADE CROSSINGS.

Since the date of the last annual report notice has been served upon the Attorney-General of the following petitions for the appointment of special commissioners, under chapter 428 of the Acts of 1890, relating to the abolition of grade crossings: —

Berkshire County.

Lee, Selectmen of town of, petitioners. New York, New Haven & Hartford Railroad. Pending.

Bristol County.

New Bedford, Mayor and Aldermen of city of, petitioners. Old Colony Railroad and New York, New Haven & Hartford Railroad. Pending.

Taunton, Mayor and Aldermen of city of, petitioners. Old Colony Railroad. Pending.

Fall River, Mayor and Aldermen of city of, petitioners, New York, New Haven & Hartford Railroad Company. Pending.

Middlesex County.

Natick, Directors of Boston & Albany Railroad, petitioners. Pending.

Newton, Mayor and Aldermen of city of, petitioners. Boston & Albany Railroad. Pending.

Norfolk County.

Dedham, Selectmen of town of, petitioners. Boston & Albany Railroad. Pending.

Braintree, Directors of New York, New Haven & Hartford Railroad, petitioners. Pending.

Plymouth County.

Wareham, Directors of New York, New Haven & Hartford Railroad, petitioners. Pending.

Marshfield, Directors of New York, New Haven & Hartford Railroad, petitioners. Pending.

Worcester County.

Warren, Directors of Boston & Albany Railroad, petitioners. Pending.

The following corporations having made voluntary application to the supreme judicial court for dissolution, and having given the Attorney-General due notice of their petition, and the Tax Commissioner having certified that they were not indebted to the Commonwealth for taxes, the Attorney-General waived the right to be heard: —

Citizens' Steam and Gas Light Company.
Alliance of the Commonwealth.
Ayer Furniture Company.
Waterman & Bee Corporation.
Burbank-Swart Company.
Department Store Company.
People's Electric Company.
Thomas E. Proctor Leather Company.
Bacon Paper Company.
North Atlantic Steamship Company.
Faneuil Hall Insurance Company.
Bay State Paper Box Company.
Indian Orchard Mills.
Essex Steam Mill Company.
Central Mica Mining Company.

The following corporations, reported to this department by the Insurance Commissioner, have been required to file the report due for the year 1894, under the provisions of chapter 427 of the Acts of 1888: —

Masonic National Health and Accident Association.
Odd Fellows' Protective Union.
Ancient Order of Columbus.
Howard Relief Association.
Hibernians, Division No. 6.
Hibernians, Division No. 8, Bristol County.
Independent Chevaliers and Ladies of Industry.
Northern Legion.
United Pythian Brotherhood.
United American Mechanics.
American Relief Fund Association.
L. G. Burnham Mutual Relief Association.
Franco-American Union.
Haverhill Hebrew Beneficiary Association.
Brookline Police Mutual Aid Association.
Italia Societa de Mutuo Soccorso Birsaglem, etc.

Knights of St. Peters.
Lawrence Police Relief Association.
Letter Carriers' Relief Association.
Malden Mutual Benefit Association.
Men's Mutual Benefit Association of Fourth Presbyterian Church.
Retail Clothing Salesmen's Benefit Association.
St. Joseph Societe de Secours Mutuels.
St. Michael Mutual Benefit Society.
St. John the Baptist Benevolent Society.
St. Jean the Baptist Society.
Wenham Mutual Benefit Association.
Whitman's Firemen Relief Association.
Economic Accident Insurance Company.

The following foreign corporations doing business in this Commonwealth, and reported to this department by the Commissioner of Corporations for violation of the provisions of section 1, chapter 341 of the Acts of 1891, have been required to file the returns due under the provisions of said act: —

Auto Vending Company.
Brooks Bank Note Company.
Bufford Lithographic Company.
Campbell Electrical Supply Company.
Cocoa Coffee Company.
Cunard Steamship Company Limited.
E. J. Hickey Company.
Electrical Gas Machine Company.
Essex Chair Company.
Five Cent Parcel Delivery Company.
General Electric Company.
George F. Blake Manufacturing Company.
Goodyear Shoe Machinery Company.
Guastavino Fire Proof Construction Company.
Hartford Cold Spring Company.
Haverhill District Messenger Company.
Hot Water Fountain Company.
Houston Cure Company.
Hudson and Chester Granite Company.
Hughes Water Tower and Life Saving Company.
Knox & Percheron Horse Company.
Lamson Consolidated Store Service Company.

Metropolitan Construction Company.
Miles Pneumatic Tube Company.
Morse Manufacturing Company.
Moxie Nerve Food Company.
New England Automatic Gas Company.
New England Engineering Company.
Noble Stove Company.
Peabody Trading Company.
Perkins & Mundy Company.
Puritan Publishing Company.
Seth Norwood Shoe Company.
Shooting and Fishing Publishing Company.
Smith Vegetable Compound Company.
Standard Boot and Shoe Lasting Company.
Standard Glass Insulator Company.
Thomson-Houston Electric Company.
Thomson-Houston Motor Company.
United States Mailing Case Company.

The following corporations, reported to this department by the Commissioner of Corporations for failure to file their certificate of condition, as provided by section 54, chapter 106, of the Public Statutes, have been required to make the returns in question: —

Chelsea Wire Fabric Rubber Company.
Thorp & Martin Manufacturing Company.
Childs & Kent Express Company.
Johnson Manufacturing Company.
Lynn Ice Company.
Hoxie Mineral Soap Corporation.
Monson Woolen Company.

The following corporations, reported to this department by the Tax Commissioner for delinquency in making their tax returns under section 38, chapter 13 of the Public Statutes, have been compelled, without the necessity of a suit at law, to comply with the statute: —

Adams Drug Company.
Albany Street Freight Railway Company.
Albermark Slab Company.
American Confectionery Company.
American Gospel Publishing Company.

Amesbury Opera House Company.
Amawam Manufactory.
Arena Newspaper Company.
Arlington Co-operative Association.
Baker & Gay Company.
Bankers and Merchants Telegraph Company of Massachusetts.
Barnaby Manufacturing Company.
Belmont Manufacturing Company.
Boston Advertising Company.
Boston & Revere Electric Street Railway Company.
Boston Lighterage and Towing Company.
Boston Marble and Granite Company.
Brookfield Brick Company.
Cambridge Baking Company.
Cape Poge Ferry Company.
Carew Freestone Company.
Cassino Art Company.
Century Stove Company.
Cochichewick Lake Ice Company.
Coleman Cotton Mill.
Columbia Rubber Company.
Day Cordage Company.
Eastern Construction Company of Boston.
Elastic Box Toe Co-operative Association.
Engraver and Printer Company (Corporation).
Essex County Street Railway Company.
Everett Herald Publishing Company.
Every Saturday Publishing Company.
Fairhaven Water Company.
Fall River Collateral Loan Association.
Fall River Daily Globe Publishing Company.
Fall River Loan and Trust Company.
Franklin Water Company.
Gloucester, Essex & Beverly Street Railway Company.
H. A. Lothrop Manufacturing Company.
Haverhill Gazette Company.
Haverhill Hat Company.
Haverhill Iron Works Company.
Haverhill Paper Company.
Hero Cough Syrup Company.
Highland Ice Company.
Holyoke Bar Company.
Hood Brothers Company.

J. G. Boutell Company.
J. W. Richardson Shoe Company.
James Russell Boiler Works Company.
Knowles Freeman Fish Company.
Lawrence Flyer and Spindle Works.
Lawrence Improvement Company.
Lawrence Trust Company.
Marlborough Times Publishing Company.
Massachusetts Publishing Company.
Meigs Elevated Railway Construction Company.
Merrimac Paper Company.
Metacomet Manufacturing Company.
Middlesex Land Company.
Mitchell Manufacturing Company.
Mrs. C. H. King Company.
Mutual Gas Light Company of West Springfield.
Nantucket Electric Street Railway Company.
National Fire Works Company.
Naukeag Water Company.
New England Folding Box Company.
New Nation Publishing Company.
Norton Iron Company.
Onset Water Company.
Odd Fellows Hall Association.
Pearson Box and Moulding Company.
Pierson Fruit and Produce Company.
Postal Telegraph Cable Company.
Prang Educational Company.
Quaboag Steamboat Company.
Rogers & Osgood Hat Company.
Roxbury Central Wharf Company.
S. Worthington Paper Company.
Salem, Beverly and Danvers Towboat Company.
Scituate Water Company.
Southern Berkshire Cheese Company.
Sparrell Print, The.
Spencer Hotel Corporation.
Standard Worsted Company.
Strange Forged Twist Drill Company.
Studly Investment Company.
Subterranean Cable Company of Boston.
Suburban Railroad Company.
Union Glass Company.

Union Publishing Company of Boston.
United States Tubular Ball Company.
United States Watch Company.
Wamesit Steam Mill Company.
West Chop Steamboat Company.
Westfield Brick Company.
Wheeler Cotton Mills.
Williamsburg Co-operative Creamery Association.

CASES ARISING UNDER THE COLLATERAL INHERITANCE TAX ACT.

[Statutes 1891, chapter 425.]

Minot *v.* Winthrop; West *v.* Phillips; Williams *v.* Bowditch; — Argued together before the full court, and the act decided to be constitutional. See 162 Mass.

Henry Storrs, executor of will of Julia Brannan, *v.* New Jerusalem Tract Society *et al.* Petition to probate court of Hampden County. Answer filed. Decree.

Evelyn Emerson, petitioner, *v.* Henry M. Phillips, treasurer of the Commonwealth, *et als.* Petition to the supreme judicial court of Norfolk County. Notice of petition acknowledged, and answer filed.

Inhabitants of the town of Essex *v.* Francis A. Brooks, executor. Motion by defendant in the superior court, Suffolk County, that the treasurer of the Commonwealth interplead. Motion denied, after hearing.

Joseph H. Curtis, executor of the will of Mary A. Blood, *v.* Henry M. Phillips, treasurer of the Commonwealth, *et al.* Petition to the probate court of Suffolk County.

Otis Norcross, *et al.* executors and trustees under the will of Andrew Cushing, *v.* Henry M. Phillips, treasurer of the Commonwealth. Petition to the probate court of Suffolk County.

Francis A. Brooks, executor, *v.* Henry M. Phillips, treasurer. *et al.* Petition to the probate court of Suffolk. Notice of petition acknowledged and answer filed. Decree.

William H. Anderson *et al.*, executors and trustees, *v.* Henry M. Phillips, treasurer. Petition to probate court of Middlesex. Answer filed. Decree.

Joseph W. Stevens, administrator, *v.* Henry M. Phillips, treasurer. Petition to the probate court of Franklin. Answer filed. Decree.

John D. Bryant, administrator, *v.* Henry M. Phillips, treasurer. Petition to the Suffolk probate court. Answer filed. Decree.

Frederick A. Schermerhorn, executor, petitioner, *v.* Henry M. Phillips, treasurer. Petition to the Berkshire probate court. Answer filed. Decree.

B. F. Kendrick, executor, petitioner, *v.* Henry M. Phillips, treasurer. Petition to the Middlesex probate court. Notice of petition acknowledged and right to hearing waived. Decree.

John F. Brown *et als.*, executors, petitioners, *v.* Henry M. Phillips, treasurer. Petition to Norfolk probate court. Answer filed.

Horace E. Ware, executor, petitioner, *v.* Henry M. Phillips, treasurer, *et als.* Petition to Norfolk probate court. Answer filed and decree.

Edward P. Loring, administrator, petitioner, *v.* Attorney-General *et als.* Petition to the Middlesex probate court. Notice of petition acknowledged and hearing waived. Decree.

Charles E. Homer, executor, petitioner, *v.* Henry M. Phillips, treasurer. Petitioner to the Middlesex probate court. Notice of petition acknowledged and hearing waived. Decree.

George A. Craig *et al.*, executors, petitioners, *v.* Henry M. Phillips, treasurer. Petition to the Worcester probate court. Answer filed. Decree.

Charles P. Bowditch, executor, petitioner, *v.* Henry M. Phillips, treasurer. Petition to Suffolk probate court. Answer filed. Decree.

Frederick P. Stearns, trustee, petitioner, *v.* Henry M. Phillips, treasurer. Petition to the Middlesex probate court. Notice of petition acknowledged and hearing waived. Decree.

Francis C. Welch, executor, petitioner, *v.* Henry M. Phillips, treasurer. Petition to the Suffolk probate court. Notice of petition acknowledged and hearing waived. Decree.

Moses Williams, executor, petitioner, *v.* Henry M. Phillips, treasurer. Petition to Suffolk probate court. Notice acknowledged and hearing waived. Decree.

George S. Hyde, executor, petitioner, *v.* Henry M. Phillips, treasurer. Petition to Suffolk probate court. Notice acknowledged and hearing waived. Decree.

Charles H. Barrows, executor, petitioner, *v.* Henry M. Phillips, treasurer. Petition to Hampden probate court. Hearing waived. Decree.

John P. Smith, executor, petitioner, *v.* Henry M. Phillips, treasurer. Petition to Hampden probate court. Hearing waived. Decree.

PUBLIC CHARITABLE TRUSTS.

City of Quincy *v.* Attorney-General. Decree in favor of the charity. See 160 Mass. 431.

McAlister *v.* Burgess, executor, *et al.* Decree in favor of the charity. See 161 Mass. 269.

Holmes *et al. v.* Coates. Decree in favor of the charity. See 153 Mass. 226.

Niles, Thomas, *et als. v.* Attorney-General *et als.* Pending.

St Paul's Church, wardens and vestry of, *v.* Attorney-General *et al.* Argued before the full court, and not yet decided.

Worcester City Missionary Society, petitioner, *v.* Attorney-General *et al.* Petition to the probate court of Worcester County for instructions as to the administration of a public charity. Notice of the petition acknowledged and hearing waived. Decree.

Thomas F. Scully, petitioner, *v.* John J. Williams. Petition to the supreme judicial court of Middlesex for leave to convey real estate. Notice of the petition acknowledged and hearing waived. Decree.

The Trustees of Donations to the Protestant Episcopal Church, petitioners. Petition to the supreme judicial court of Norfolk County to release lands held in trust. Notice of petition acknowledged and hearing waived. Decree.

Albert Weber *v.* John J. Bryant *et al.* Bill in equity in supreme judicial court of Suffolk. Argued, and decree in favor of the charity. See 161 Mass. 400.

Julia M. Moseley *et al.*, executors, petitioners, *v.* Henry M. Phillips, treasurer. Petition to the probate court of Essex. Notice of petition acknowledged and right of hearing waived.

Trustees of Donations to the Protestant Episcopal Church, petitioners. Petition to the supreme judicial court of Suffolk for leave to release land. Notice of petition acknowledged and right to hearing waived.

John Oscar Teele, trustee, *v.* Bishop of Derry *et al.* Bill in equity in supreme judicial court of Suffolk. Answer filed. Pending.

Nelson S. Bartlett, *et al.*, executors and treasurers, *v.* Attorney-General *et al.* Bill in equity in supreme judicial court in Essex. Answer filed. Pending.

The Lamson Home, petitioner. Bill in equity in supreme judicial court of Suffolk. Pending.

MISCELLANEOUS CASES.

American Ballot Box Association *v.* Commonwealth. Petition to the superior court in Suffolk County for the price of ballot boxes. Pending.

Henry J. Winde, executor, *v.* Suffolk Savings Bank, the Commonwealth *et al.* Bill in equity. Suffolk supreme judicial court. T. H. Tyndale, public administrator, has become a party to the suit. A hearing has been had before a justice of the supreme judicial court. Pending.

Joseph N. Friedman *et al.* *v.* Charles Harrington. Circuit court of the United States, district of Massachusetts. In equity. Bill to restrain the respondent, as milk inspector of the city of Boston, from enforcing the provisions of Statutes 1891, chapter 58, against the complainants. Heard and continued to await decision *in re* Plumley, pending in supreme court of the United States.

Ellen M. Reardon, petitioner, *v.* Commonwealth.

Edmund Reardon, petitioner, *v.* Same.

Same, petitioner, *v.* Same.

Michael J. Egan, petitioner, *v.* Same. Petitions in the superior court in Middlesex County for the assessment of damages for the taking of land by the Metropolitan Sewerage Commissioners. Referred to the district attorney for the Northern District.

Titcomb, George H., *v.* Cape Cod Ship Canal Company, George A. Marden, treasurer, *et al.* Petition for injunction to restrain the treasurer of the Commonwealth from the payment of money under Statute 1883, chapter 259, and Statute 1891, chapter 397. Answer filed. Pending.

Commonwealth, by Board of Commissioners of Savings Banks, *v.* Suffolk Trust Company. Petition for injunction and receiver. Granted. J. Haskell Butler, Esq., appointed receiver. Pending.

Commonwealth *ex rel.* Savings Bank Commissioners *v.* Stockbridge Savings Bank. Petition for injunction and appointment of a receiver. Injunction issued, and F. A. Hobbs appointed receiver. First dividend of thirty-three and one-third per cent. paid. Second dividend of sixteen and two-thirds per cent. decreed by the court. F. A. Hobbs was removed from the

office of receiver by the court, and after a hearing was sentenced to six months' imprisonment in the jail at Boston for contempt of court. He is now under bond to answer to an indictment for embezzlement found against him by the grand jury of Berkshire County. William C. Spaulding, Esq., of West Stockbridge, was appointed by the court receiver in place of Mr. Hobbs. The new receiver has declared a dividend of fifteen per cent.

Calvin S. Crowell and Hiram Crowell *v.* The Cape Cod Ship Canal Company and the treasurer of the Commonwealth. Bill in equity. Supreme judicial court of Barnstable. Answer filed and hearing before single justice in Boston. Pending.

Theodore E. Davis *v.* Commonwealth. Petition to recover for services rendered in securing the passage of an act of Congress refunding to Massachusetts the direct tax imposed on the Commonwealth during the late civil war. Demurrer filed, argued and overruled. An appeal has been taken, and has not yet been argued before the full court.

Richard Brennan, petitioner. Petition to the superior court in Bristol County for discharge from State lunatic asylum. Notice of petition acknowledged and hearing waived. Petition granted.

Marcus M. Towle *v.* American Building, Loan and Investment Society. Petition of the receiver of the said society in the circuit court of the United States for a transfer of a deposit made under the provisions of chapter 310 of the Acts of 1890. After hearing a decree was made that the money be transferred to the receiver by the treasurer of the Commonwealth.

Falmouth National Bank *v.* The Cape Cod Ship Canal Company *et al.* Bill in equity in the supreme judicial court in Suffolk. Answer filed. Hearing. Application for receiver denied.

Stephen A. Brownell *et al.* *v.* Attorney-General *et al.* Bill in equity in supreme judicial court in Bristol to enforce provisions of chapter 392 of the Acts of 1894. Answer filed. Pending.

John P. H. Thomas, plaintiff in error, *v.* Commonwealth. Writ of error in supreme judicial court of Suffolk. Pending.

Stephen A. Brownell *et al.* *v.* Railroad Commissioners *et al.* Petition for *certiorari* in supreme judicial court of Suffolk. Reported to the full court and not yet argued.

City of Chelsea *v.* Commonwealth. Petition to superior court in Suffolk to assess damages for acts of Metropolitan Sewerage Commissioners, under chapter 439, Acts of 1890. Referred to the district attorney for Suffolk.

Alonzo V. Lynde *v.* Commonwealth. Petition to superior court in Middlesex to assess damages for land taken by Metropolitan Sewerage Commissioners. Referred to the district attorney for the Northern District.

North Packing and Provision Company *v.* Commonwealth. Petition to the superior court in Middlesex to assess damages for land taken by the Metropolitan Sewerage Commissioners. Referred to the district attorney for Northern District.

Ellis F. Miller *et al.*, petitioners, *v.* Commonwealth. Petition to the superior court in Suffolk to assess damages for land taken by the Metropolitan Sewerage Commissioners. Referred to the district attorney for Suffolk.

Andrew J. Browne, petitioner, *v.* Commonwealth. Petition to the superior court in Suffolk to assess damages for land taken by the Metropolitan Sewerage Commissioners. Referred to the district attorney for Suffolk.

Henry P. Nawn, petitioner, *v.* Commonwealth. Petition to the superior court in Suffolk to assess damages for land taken by the Metropolitan Park Commissioners. Referred to the district attorney for Suffolk.

Moses Williams, trustee, petitioner, *v.* Commonwealth. Petition to the superior court in Suffolk to assess damages for land taken by the State House Construction Commissioners. Referred to the district attorney for Suffolk.

Thomas Dingley, petitioner, *v.* Commonwealth. Petition to the superior court in Middlesex to assess damages for land taken by the Metropolitan Park Commissioners. Referred to the district attorney for the Northern District.

Mary Coogin *et al.*, petitioners, *v.* Commonwealth. Petition to the superior court in Suffolk, to assess damages for land taken by the Metropolitan Sewerage Commissioners. Referred to the district attorney for Suffolk.

Joseph C. Blaine, petitioner, *v.* Commonwealth. Petition to the superior court in Middlesex to assess damages for land taken by the Metropolitan Park Commissioners. Referred to the district attorney for the Northern District.

Martha McLain, petitioner, *v.* Commonwealth. Petition to the superior court in Middlesex to assess damages for land taken by the Metropolitan Sewerage Commissioners. Referred to the district attorney for the Northern District.

Commonwealth *v.* Lehigh and Wilkesbarre Coal Company. Failure to file returns under section 3, chapter 330, Acts 1884. Referred to the district attorney of Suffolk County.

Commonwealth *v.* Amesbury and Salisbury Gas Company. Violation of section 14, chapter 61, Public Statutes. Referred to the district attorney of Essex County.

The following cases, standing upon the docket of the supreme judicial court at the date of the last annual report, have been placed on file, without prejudice, however, to the plaintiff's right to replace them upon the docket in case further action should become necessary. Many of these cases have been satisfactorily settled out of court; in others the defendant corporation has either ceased to do business in this Commonwealth or has been dissolved by act of the Legislature:—

Common Law.

Attorney-General *v.* Boston & Maine Railroad.
" *v.* Fitchburg Railroad Company.
" *v.* Connecticut River Railroad Company.

In Equity.

Attorney-General *v.* People's Benefit Association of Boston.
" *v.* Hoosac Valley Street Railway.
" *v.* W. T. M. Injector Company.
" *v.* U. S. Mutual Accident Relief Company.
" *v.* American Mutual Life Insurance Company.
" *v.* Suffolk County Democrat.
" *v.* Wentworth Carpet Lining Company.
" *v.* Security Associates.
" *v.* Lawson Manufacturing Company.
" *v.* Bay State Manufacturing Company.
" *v.* Massachusetts Pulsion Telegraph Company.
" *v.* Roxbury Electric Light Company.
" *v.* Danvers Electric Company.
" *v.* Stoneham and Wakefield Light and Power Company (case No. 1).
" *v.* Framingham Union Street Railway Company.
" *v.* Gardner Gas Light Company (case No. 1).
" *v.* Citizens' Gas Light Company of Quincy.
" *v.* Wentworth Carpet Lining Company.
" *v.* Rex Liquid Stove Polish Company (case No. 1).
" *v.* Lord & Gale Manufacturing Company (case No. 1).
" *v.* Longley Machine Company (case No. 1).
" *v.* Duralite Manufacturing Company (case No. 1).
" *v.* Co-operative Workingmen's Corporation.
" *v.* Charles W. Copeland Manufacturing Company (case No. 1).
" *v.* Brockton Gazette Company.
" *v.* Bee Newspaper Company.
" *v.* Allen & Rowell Company.
" *v.* Massachusetts and Southern Construction Company (case No. 1).
" *v.* Gardner Gas Light Company (case No. 2).
" *v.* Charles W. Copeland Manufacturing Company (case No. 2).

Attorney-General *v.* Hotel Rebate Association.
" *v.* Lord & Gale Manufacturing Company (case No. 2).
" *v.* Equitable Trust and Investment Company.
" *v.* Martha's Vineyard Railroad Company (case No. 1).
" *v.* Metallic Splice Manufacturing Company.
" *v.* International Cigar Makers Co-operative Association.
" *v.* Duralite Manufacturing Company (case No. 2).
" *v.* Longley Machine Company (case No. 2).
" *v.* Martha's Vineyard Railroad Company (case No. 2).
" *v.* Morley Paper Company.
" *v.* Rex Liquid Stove Polish Company (case No. 2).
" *v.* Boston Car Spring Company.
" *v* Consolidated Folding Bed Company (case No. 1).
" *v.* Mechanical, Electrical, Scientific and Railway News Bureau (case No. 1).
" *v.* Stoneham and Wakefield Electric Power Company (case No. 2).
" *v.* Charles River Electric Light and Power Company.
" *v.* Duralite Manufacturing Company (case No. 3).
" *v.* Freeman Manufacturing Company.
" *v.* Longley Machine Company (case No. 3).
" *v.* Old Spain Co-operative Society.
" *v.* Times Newspaper Company.
" *v.* Cosmopathic Medical Institute (case No. 1).
" *v.* American Co-operative Boot and Shoe Company.
" *v.* Gardner Gas Light Company (case No. 3).
" *v.* Alta Manufacturing Company.
" *v.* Boston Ball Club.
" *v.* Boston Oakum Company.
" *v.* Commonwealth Pottery Company (case No. 1).
" *v.* Cosmopathic Medical Institute (case No. 2).
" *v.* Foote Refrigerator Company.
" *v.* Massachusetts and Southern Construction Company (case No. 2).
" *v.* McDonnell Bros. Printing and Publishing Company.
" *v.* Nantucket Electric Street Railway Company (case No. 1).
" *v.* N. E. Wire Goods Company.
" *v.* Pard Co-operative Shoe Company.
" *v.* Salem Press Publishing and Printing Company (case No. 1).
" *v.* Haverhill Roller Toboggan Company.
" *v.* Damon Narrow Fabric Company.
" *v.* Bay State Leather Coat Manufacturing Company.
" *v.* Baker Telegraph Index and Tablet Company.
" *v.* Chicopee Electric Light Company.
" *v.* Gardner Gas Light Company (case No. 4).
" *v.* Le National Publishing Company.
" *v.* Riverside Manufacturing Company.

Attorney-General *v.* Raymond Skate Company.
" *v.* Pequag Soapstone Company.
" *v.* Nashua, Acton & Boston Railroad Company.
" *v.* Nantucket Electric Street Railway (case No. 2).
" *v.* N. Rich Fish Weir Company.
" *v.* Somerville Trust Company.
" *v.* Burt Chace Company.
" *v.* Choate Drug and Chemical Company.
" *v.* Hull Street Railway Company.
" *v.* Leach & Grant Company.
" *v.* Little Giant Hussar Wrecking Company (case No. 1).
" *v.* New York and Boston Inland Company.
" *v.* Pike Manufacturing Company.
" *v.* Beacon Cycle Manufacturing Company.
" *v.* Boston Last Manufacturing Company.
" *v.* Commonwealth Pottery Company (case No. 2).
" *v.* Consolidated Folding Bed Company (case No. 2).
" *v.* Dorchester Chemical Company.
" *v* Gardner Gas Light Company (case No. 5).
" *v.* Hopkinton Electric Company.
" *v.* Imperial Metal Company.
" *v.* Light Publishing Company.
" *v.* Little Giant Hussar Wrecking Company (case No. 2).
" *v.* Merrimac Electric Company.
" *v* Mitchell Fish Company.
" *v.* Morse Manufacturing Company.
" *v.* Nantucket Electric Street Railway Company (case No. 3).
" *v.* Salem Press Publishing and Printing Company (case No. 2).
" *v.* Winthrop Gas and Electric Company.

COLLECTIONS.

Collections as follows have been made by this department during the year: —

Corporation taxes for the year 1893, overdue and referred by the treasurer of the Commonwealth to the Attorney-General's department for collection,	$40,569 70
Interest on same at penal rate of twelve per cent.,	1,438 15
Costs,	567 81
Fines under chapter 263, Acts 1892,	345 00
Miscellaneous,	1,662 97
Total,	$44,583 63

The following tables show a detailed statement of the above-mentioned collections: —

	Corporation Tax for 1893.	Interest.	Total.
A. M. Gardner Hardware Company,	$841 50	$32 26	$873 76
A. M. McPhail Piano Company,	918 00	64 26	982 26
American Bedstead Company,	125 46	5 10	130 56
American Confectionery Company,	38 25	1 06	39 31
American Cultivator Publishing Company,	153 00	5 50	158 50
American Publishing Company,	107 10	3 75	110 85
Arlington Hotel Company,	30 60	1 00	31 60
Bacon Paper Company,	1,071 00	19 46	1,090 46
Berkshire Courier Company,	168 30	6 20	174 50
Berkshire Tack Company,	22 95	0 69	23 64
Blair Camera Company,	1,582 02	101 25	1,683 27
Boston Advertising Company,	73 44	9 29	82 73
Boston Incandescent Lamp Company,	137 70	3 80	141 50
Boston Times Company,	110 16	8 30	118 46
C. W. Mutell Manufacturing Company,	239 50	5 96	245 64
Cantelo Manufacturing Company,	19 13	0 25	19 38
Cassino Art Company,	153 00	11 42	164 42
Chelsea Express Despatch Company,	61 20	2 45	63 65

	Corporation Tax for 1893.	Interest.	Total.
Chequasset Lumber Company,	$420 75	$25 24	$445 99
Child Acme Cutter and Press Company,	367 20	16 52	383 72
Choate Drug and Chemical Company,	76 50	14 47	90 97
Coburn Stationery Company,	183 60	–	183 60
Commonwealth Jewelry Company,	122 40	7 60	130 00
Connecticut Steam Stone Company,	153 00	4 50	157 50
Cornelius Callahan Company,	535 50	16 06	551 56
Crystal Emery Wheel Company,	9 56	0 67	10 23
D. C. Storr Furniture Company,	61 20	–	61 20
E. P. Sanderson Company,	175 95	1 82	177 77
E. W. Noyes Company,	114 75	4 60	119 35
Engraver and Printer Company,	76 50	5 35	81 85
Eureka Ruling and Binding Company,	137 70	9 60	147 30
Evening Gazette Company,	459 00	30 46	489 46
F. E. Young Company,	306 00	10 40	316 40
Foundry Supply Company,	38 25	4 97	43 22
Franklin Educational Company,	306 00	18 50	324 50
George H. Wood Company,	238 68	6 98	245 66
Globe Investment Company,	4,210 87	138 96	4,349 83
H. A. Williams Manufacturing Company,	172 13	11 48	183 61
H. B. Stevens Company,	109 01	–	109 01
Hampden Watch Company,	1,673 21	–	1,673 21
Haverhill & Amesbury Street Railroad Company,	1,072 53	30 79	1,103 32
Hercules Foundry Company,	153 00	4 59	157 59
Highland Foundry Company,	1,093 95	27 35	1,121 30
Hull Street Railroad Company,	108 02	–	108 02
J. A. Cummings' Printing Company,	94 86	2 47	97 33
Knitted Mattress Company,	328 95	7 68	336 63
L. O. May Company,	179 20	–	179 20
Lakeview Printing Company,	96 39	4 49	100 88
Lamprey Boiler Mouth Furnace Protector Company,	172 13	11 92	184 05
Lexington Print Works,	149 94	6 50	156 44
Lowell Suburban Street Railroad Company,	2,713 53	75 07	2,788 60
Malden Lumber Company,	21 42	0 50	21 92

	Corporation Tax for 1893.	Interest.	Total.
Lynn Ice Company,	$470 48	$37 15	$507 63
Manufacturers' Gazette Publishing Company,	55 08	1 97	57 05
Millis Water Company,	229 50	8 66	238 16
Mitchell Manufacturing Company,	153 00	4 22	157 22
Morning Mail Corporation,	154 53	4 88	159 41
Moulton Leather Company,	573 75	-	573 75
Natick Electric Street Railroad Company,	810 90	22 30	833 20
Neograph Publishing Company,	76 50	6 38	82 88
New England Folding Box Company,	180 54	12 82	193 36
New England Printing Telegraph Company,	229 50	-	229 50
New England Provision and Grocery Company,	50 00	-	50 00
New England Rattan Company,	122 40	3 67	126 07
Newburyport Herald Company,	40 79	1 10	41 89
Newton & Boston Street Railway Company,	550 80	14 87	565 67
North Shore Electric Company,	244 80	13 46	258 26
Norton Iron Company,	191 25	13 25	204 50
Old Spain Co-operative Society,	22 95	2 90	25 85
Pearson Box and Moulding Company,	76 50	6 92	83 42
People's Steamboat Company,	229 50	6 88	236 38
Phœnix Manufacturing Company,	131 11	7 04	138 15
Phœnix Rattan Company,	80 33	2 22	82 55
Post Publishing Company,	116 74	2 72	119 46
Pranker Manufacturing Company,	535 50	21 06	556 56
Queen Hotel Company,	26 78	-	26 78
Robinson Printing Company,	192 78	9 64	202 42
Rouillard Reid Company,	60 60	-	60 60
Sander Musical Instrument Company,	183 60	14 68	198 28
Scandinavian Co-operative Mercantile Company,	126 87	3 80	130 67
Simpson Spring Company,	765 00	6 88	771 88
Smith Carleton Iron Company,	948 60	27 22	975 82
Sterling Emery Wheel Company,	38 25	2 68	40 93
Suburban Parcel Delivery Company,	76 50	5 09	81 59
Sumner Drug and Chemical Company,	183 60	5 50	189 10
T. F. Little Oil Company,	93 33	6 47	99 80

	Corporation Tax for 1893.	Interest.	Total.
Thompson & Odell Company,	$382 50	$32 49	$414 99
Traveller Publishing Company,	99 83	–	99 83
Union Loan and Trust Company,	107 10	10 74	117 84
Union Street Railroad Company,	4,964 85	119 15	5,084 00
W. B. Witherell Company,	229 50	9 18	238 68
W. C. Young Manufacturing Company,	351 90	19 77	371 67
W. E. Howe Company,	137 70	9 10	146 80
Wakefield & Stoneham Street Railroad Company,	765 00	35 70	800 70
Waltham Watch Tool Company of Springfield,	198 90	0 31	199 21
Wheelman Company,	114 75	3 15	117 90
Whitman Electric Company,	160 65	14 46	175 11
Whittemore Woodbury Company,	67 32	2 84	70 16
Woodward & Brown Piano Company,	872 10	53 16	925 26
Worcester & Shrewsbury Street Railroad Company,	153 00	–	153 00
Worcester Co-operative Meat Market Company,	61 20	7 59	68 79
Worcester Steam Heating Company,	279 99	8 67	288 66
Haverhill Roller Toboggan Company,	91 80	6 40	98 20
Childs & Kent Express Company,	344 25	10 11	354 36
Brookfield Brick Company,	116 28	11 36	127 64
Henry Woods Sons Company,	994 50	20 00	1,014 50
Quaboag Steamboat Company,	70 23	6 00	76 23
Total,	$40,569 70	$1,438 15	$42,007 85

Under the provisions of chapter 263 of the laws of 1892, penalties were imposed and collected from the following corporations reported to this department by the Board of Gas and Electric Light Commissioners for failure to comply with the provisions of section 7, chapter 314 of the Acts of 1885: —

For 1893 —

Easthampton Gas Company,	$30 00
Jamaica Plain Gas Light Company,	5 00
Northampton Gas Light Company,	30 00
Pittsfield Coal Gas Company,	5 00
Stoughton Gas and Electric Company,	5 00
Chicopee Electric Company,	15 00

Edison Electric Illuminating Company of Brockton,	$35 00
Milton Light and Power Company,	5 00
Northampton Electric Lighting Company,	5 00
Orange Electric Light Company,	30 00
South Hadley Falls Electric Light Company,	115 00
Taunton Electric Lighting Company,	15 00
Ware Electric Company,	5 00
For 1894 —	
Amesbury Electric Heat and Power Company,	5 00
Leominster Electric Light and Power Company,	25 00
Weymouth Light and Power Company,	15 00
	$345 00

Miscellaneous Collections.

The L. A. May Company, tax for 1892,	$520 80
Union Loan and Trust Company, tax for 1892,	117 70
Weymouth Light and Power Company, tax for 1892,	188 71
Cottage City Street Railway Company, Railroad Commissioners' tax, 1893,	2 50
Wakefield & Stoneham Street Railway Company, Railroad Commissioners' tax, 1893,	102 62
Adams Electric Light and Power Company, Gas Commissioners' tax, 1893,	13 87
American Loan and Trust Company of Duluth, Commissioner of Foreign Mortgage Corporations' tax,	63 31
Minnesota Loan and Trust Company, Commissioner of Foreign Mortgage Corporations' tax,	90 84
J. L. & H. K. Potter, displacement of tide water, 1890-93,	300 00
Geo. H. Johnson (chapter 19, Public Statutes), displacement of tide water,	5 00
American Sugar Refining Company (chapter 341, Laws 1891),	207 00
Cassino Art Company,	5 00
Instant Freezer Company,	5 00
Neograph Publishing Company,	5 00
O. D. Pillsbury Company,	5 00
Oak Hill Hotel Company,	5 00
Old Spain Co-operative Society,	5 00
Athol Gas and Electric Company, Gas and Electric Light Commissioners' tax, 1894,	15 23
Martha's Vineyard Railroad Company, Railroad Commissioners' tax, 1894,	2 26
Nantucket Railroad Company, Railroad Commissioners' tax, 1894,	3 13
Total,	$1,662 97

EXTRADITION AND INTERSTATE RENDITION.

The following applications for requisitions for fugitives from justice have been referred by His Excellency the Governor to this department, during the year ending Jan. 16, 1895, for examination and report thereon: —

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime Charged.	Venue of Prosecution.	Report.
1894.					
Feb. 12,	New York,	William Virtue, *alias* J. G. King,	Larceny,	Hampden,	Lawful and in proper form.
Feb. 13,	Illinois,	John W. Lake, *alias* Herbert L. Stockbridge.	Conspiracy with intent to cheat,	Suffolk,	" " "
Feb. 13,	Ohio,	August Begalke,	Forgery and uttering,	Suffolk,	" " "
March 3,	New Hampshire,	John S. Jenness,	Larceny. Breaking and entering,	Plymouth,	" " "
March 6,	New York,	Delamore C. Brown,	Larceny by embezzlement,	Hampden,	" " "
March 6,	"	George A. Freeland and Frederick H. Davis, *alias* Frederick H. Myers,	Breaking and entering with intent to steal,	Suffolk,	" " "
March 17,	Dominion of Canada (Nova Scotia).	Wilkins Miller,	Embezzlement,	Essex,	" " "
April 4,	New York,	Michael Sherlock,	Burglary,	Berkshire,	" " "
April 11,	"	Samuel Goodman, *alias* S. H. Boyd, *alias*, etc., and Henry Parker, *alias* Henry Morton.	Larceny,	Hampden,	" " "
April 18,	"	Gottlieb Frankle, *alias* Levi Twinkle, *alias* Levi Haskell, *alias* Charles Myers, *alias* Levi Myers.	Larceny in a building,	Berkshire,	" " "
April 28,	"	Lewis Savage,	Assault upon an officer,	Suffolk,	" " "
May 2,	"	Philip Behan,	Embezzlement and larceny,	Suffolk,	" " "

May 12,	Maine,	Everett Stearns,	Embezzlement,	Barnstable,	"	"	"
May 24,	Maine,	William D. McGregor,	Cheating by false pretences,	Essex,	"	"	"
May 25,	Dominion of Canada,	Samuel Alexander,	Murder,	Hampden,	"	"	"
June 12,	Ohio,	Michael Fitzgerald and Patrick Lynch.	Larceny in a building,	Hampden,	"	"	"
July 9,	New York,	Horace C. Michael,	Breaking and entering a dwelling-house in the night time.	Suffolk,	"	"	"
July 9,	Connecticut,	Norman R. Poist,	Carnally knowing a female child,	Hampshire,	"	"	"
July 25,	New York,	Frederick D. Brown,	Breaking and entering in the night time with intent to commit larceny.	Berkshire,	"	"	"
Aug. 3,	"	Edmund Baker, *alias* Ernest Brown, *alias* Erwin B. Root.	Absconding and failing to perform a contract for the support and maintenance of his child. (Statute 1882, chapter 270, section 1.)	Hampden,	"	"	"
Aug. 3,	"	Alice Raymond, *alias* Jane S. Brown, *alias* Alice J. Carpenter, *alias* Jennie Root.	For aiding and abetting the above-named Baker in his offence.	Hampden,	"	"	"
Sept. 1,	Illinois,	Frank A. Mansfield,	Forgery,	Middlesex,	"	"	"
Sept. 18,	New York,	Thomas J. McCullough,	Breaking and entering a building with intent to steal,	Suffolk,	"	"	"
Sept. 27,	Connecticut,	E. H. Burr,	Obtaining money by false pretences,	Hampden,	"	"	"
Oct. 5,	New York,	Richard Shehan,	Breaking and entering in night time,	Hampden,	"	"	"
Oct. 5,	"	Timothy Carney,	Breaking and entering in night time,	Hampden,	"	"	"
Oct. 5,	"	Maurice Funberg,	Breaking and entering in night time,	Hampden,	"	"	"
Oct. 8,	New Jersey,	Ida Wilcox, *alias* Marie E. Gordon, *alias* Emogene Kelseax, *alias* Harriett Johnson.	Cheating by false pretences with intent to defraud,	Suffolk,	"	"	"
Nov. 13,	New York,	Edmund A. Lawler,	Uttering forged bond. (Public Statutes, chapter 204, section 2.)	Hampden,	"	"	"
Nov. 20,	Washington,	John F. Dore,	Forgery and uttering forged instruments,	Suffolk,	"	"	"
Nov. 20,	New York,	John F. McMenamin,	Embezzlement,	Norfolk,	"	"	"
Dec. 21,	Louisiana,	Henry Hahr, *alias* John Henry Wood,	Forgery,	Bristol,	"	"	"

Extradition and Interstate Rendition — Continued.

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime Charged.	Venue of Prosecution.	Report.
1893. Jan. 8,	Dominion of Canada (Province of Quebec).	John Brigandi,	Assault with intent to kill,	Middlesex,	Lawful and in proper form.
Jan. 10,	Florida,	George E. Warring,	Larceny,	Suffolk,	" " "
Jan. 10,	Louisiana,	Henry B. Spalding, *alias* Henry J. Leonard, etc.	Embezzlement,	Suffolk,	" " "
Jan. 14,	New York,	Robert J. Simpson, *alias* Robert J. McClusky.	Embezzlement and larceny,	Suffolk,	" " "
Jan. 14,	New York,	Henry Babcock, *alias* Harry Campe, *alias* B. M. Morris.	Unlawfully selling personal property held upon a conditional contract of sale.	Suffolk,	" " "

The following requisitions upon His Excellency the Governor for the surrender of fugitives from the justice of other States have been referred by him to this department, during the year ending Jan. 16, 1895, for examination and report thereon: —

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime Charged.	Report.
1894.				
Jan. 18,	New Jersey,	Charles R. Kirby,	Extortion,	Lawful and in proper form.
Jan. 26,	New York,	William Hanor,	Burglary. Third degree,	" " " "
Jan. 29,	" "	Annie D. Bellah,	Grand larceny. Second degree,	" " " "
Jan. 31,	Rhode Island,	Charles T. Bray,	For procuring and inducing a girl under the age of eighteen years, and not of known immoral character, to have carnal connection with himself.	" " " "
March 12,	Iowa,	Gus Pearson,	Uttering a forged instrument,	" " " "
March 19,	Nebraska,	Walter Clark,	Grand larceny,	" " " "
April 3,	New York,	Herbert H. Steele,	Forgery. Second degree,	" " " "
April 9,	Wyoming,	George G. Smith,	Grand larceny,	" " " "
April 18,	Maryland,	John R. Hicks,	False pretences,	" " " "
May 9,	Pennsylvania,	John F. Kane,	Assault with intent to kill,	" " " "
May 17,	Vermont,	William Shepard,	Burglary,	" " " "
May 29,	Pennsylvania,	William E. Ashton,	Larceny,	" " " "
June 11,	New Hampshire,	Matthew Cunningham,	Breaking and entering. Larceny,	" " " "

Extradition and Interstate Rendition — Concluded.

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime Charged.	Report.
1894.				
June 15,	Pennsylvania,	John C. Stanton, Jr.,	Embezzlement, larceny and larceny as bailee,	Lawful and in proper form.
Aug. 2,	New Jersey,	Charles R. Kirby,	Conspiracy,	" " " "
Sept. 11,	New York,	Charles McClure,	Grand larceny. Second degree,	" " " "
Sept. 29,	" "	George B. Thatcher,	Grand larceny. Second degree,	" " " "
Oct. 5,	" "	Thomas Riordan,	Burglary. Third degree,	" " " "
Oct. 22,	" "	George D. Morris, *alias* F. W. Marston, *alias* F. N. Marston.	Grand larceny. Second degree,	" " " "
Oct. 26,	" "	Edwin C. Lewis and Corinne M. Cleveland.	Larceny,	Sufficiency of affidavits referred to discretion of His Excellency, the Governor.
Nov. 14,	Illinois,	Paschal R. Smith,	Obtaining money by false pretences,	Lawful and in proper form.
Nov. 15,	New York,	Henry Grundman,	Grand larceny. Second degree,	" " " "
Nov. 17,	New Hampshire,	John H. Crowly,	Larceny,	" " " "
Nov. 21,	New York,	William Smith and James Berans,	Grand larceny. Second degree,	Report withheld to allow officer to cure defect.
Nov. 22,	New Hampshire,	Benjamin Sanders,	Rape,	Lawful and in proper form.
Dec. 31,	New York,	Thomas McMahon,	Selling a horse having the glanders,	" " " "
1895.				
Jan. 14,	Connecticut,	George E. Whitten,	Murder. Second degree,	" " " "

RULES OF PRACTICE IN INTERSTATE RENDITION.

Every application to the governor for a requisition upon the executive authority of any other State or Territory, for the delivery up and return of any offender who has fled from the justice of this Commonwealth, must be made by the district or prosecuting attorney for the county or district in which the offence was committed, and must be in duplicate original papers, or certified copies thereof.

The following must appear by the certificate of the district or prosecuting attorney: —

(*a*) The full name of the person for whom extradition is asked, together with the name of the agent proposed, to be properly spelled.

(*b*) That, in his opinion, the ends of public justice require that the alleged criminal be brought to this Commonwealth for trial, at the public expense.

(*c*) That he believes he has sufficient evidence to secure the conviction of the fugitive.

(*d*) That the person named as agent is a proper person, and that he has no private interest in the arrest of the fugitive.

(*e*) If there has been any former application for a requisition for the same person, growing out of the same transaction, it must be so stated, with an explanation of the reasons for a second request, together with the date of such application, as near as may be.

(*f*) If the fugitive is known to be under either civil or criminal arrest in the State or Territory to which he is alleged to have fled, the fact of such arrest and the nature of the proceedings on which it is based must be stated.

(*g*) That the application is not made for the purpose of enforcing the collection of a debt, or for any private purpose whatever; and that, if the requisition applied for be granted, the criminal proceedings shall not be used for any of said objects.

(*h*) The nature of the crime charged, with a reference, when practicable, to the particular statute defining and punishing the same.

(*i*) If the offence charged is not of recent occurrence, a satisfactory reason must be given for the delay in making the application.

EXTRADITION AND INTERSTATE RENDITION.

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Feb. 13,	Illinois,	John W. Lake, *alias* Herbert L. Stockbridge.	Conspiracy with intent to cheat,	Suffolk,	" " "
Feb. 13,	Ohio,	August Begalke,	Forgery and uttering,	Suffolk,	" " "
March 3,	New Hampshire,	John S. Jenness,	Larceny. Breaking and entering,	Plymouth,	" " "
March 6,	New York,	Delamore C. Brown,	Larceny by embezzlement,	Hampden,	" " "
March 6,	"	George A. Freeland and Frederick H. Davis, *alias* Frederick H. Myers,	Breaking and entering with intent to steal,	Suffolk,	" " "
March 17,	Dominion of Canada (Nova Scotia).	Wilkins Miller,	Embezzlement,	Essex,	" " "
April 4,	New York,	Michael Sherlock,	Burglary,	Berkshire,	" " "
April 11,	"	Samuel Goodman, *alias* S. H. Boyd, *alias*, etc., and Henry Parker, *alias* Henry Morton.	Larceny,	Hampden,	" " "
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May	12,	Maine,	Everett Stearns,	Embezzlement,	Barnstable,	"	"	"
May	24,	Maine,	William D. McGregor,	Cheating by false pretences,	Essex,	"	"	"
May	25,	Dominion of Canada,	Samuel Alexander,	Murder,	Hampden,	"	"	"
June	12,	Ohio,	Michael Fitzgerald and Patrick Lynch.	Larceny in a building,	Hampden,	"	"	"
July	9,	New York,	Horace C. Michael,	Breaking and entering a dwelling-house in the night time	Suffolk,	"	"	"
July	9,	Connecticut,	Norman R. Poist,	Carnally knowing a female child,	Hampshire,	"	"	"
July	25,	New York,	Frederick D. Brown,	Breaking and entering in the night time with intent to commit larceny.	Berkshire,	"	"	"
Aug.	3,	"	Edmund Baker, *alias* Ernest Brown, *alias* Erwin B. Root.	Absconding and failing to perform a contract for the support and maintenance of his child. (Statute 1882, chapter 270, section 1.)	Hampden,	"	"	"
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Nov.	13,	New York,	Edmund A. Lawler,	Uttering forged bond. (Public Statutes, chapter 204, section 2.)	Hampden,	"	"	"
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Extradition and Interstate Rendition — Continued.

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Jan. 10,	Florida,	George E. Warring,	Larceny,	Suffolk,	" " "
Jan. 10,	Louisiana,	Henry B. Spalding, *alias* Henry J. Leonard, etc.	Embezzlement,	Suffolk,	" " "
Jan. 14,	New York,	Robert J. Simpson, *alias* Robert J. McClusky.	Embezzlement and larceny,	Suffolk,	" " "
Jan. 14,	New York,	Henry Babcock, *alias* Harry Campe, *alias* B. M. Morris.	Unlawfully selling personal property held upon a conditional contract of sale.	Suffolk,	" " "

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Jan. 31,	Rhode Island,	Charles T. Bray,	For procuring and inducing a girl under the age of eighteen years, and not of known immoral character, to have carnal connection with himself.	" " " "
March 12,	Iowa,	Gus Pearson,	Uttering a forged instrument,	" " " "
March 19,	Nebraska,	Walter Clark,	Grand larceny,	" " " "
April 3,	New York,	Herbert H. Steele,	Forgery. Second degree,	" " " "
April 9,	Wyoming,	George G. Smith,	Grand larceny,	" " " "
April 18,	Maryland,	John R. Hicks,	False pretences,	" " " "
May 9,	Pennsylvania,	John F. Kane,	Assault with intent to kill,	" " " "
May 17,	Vermont,	William Shepard,	Burglary,	" " " "
May 29,	Pennsylvania,	William E. Ashton,	Larceny,	" " " "
June 11,	New Hampshire,	Matthew Cunningham,	Breaking and entering. Larceny,	" " " "

Extradition and Interstate Rendition — Concluded.

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime Charged.	Report.
1894. June 15,	Pennsylvania,	John C. Stanton, Jr.,	Embezzlement, larceny and larceny as bailee,	Lawful and in proper form.
Aug. 2,	New Jersey,	Charles R. Kirby,	Conspiracy,	" " " "
Sept. 11,	New York,	Charles McClure,	Grand larceny. Second degree,	" " " "
Sept. 29,	" "	George B. Thatcher,	Grand larceny. Second degree,	" " " "
Oct. 5,	" "	Thomas Riordan,	Burglary. Third degree,	" " " "
Oct. 22,	" "	George D. Morris, *alias* F. W. Marston, *alias* F. N. Marston.	Grand larceny. Second degree,	" " " "
Oct. 26,	" "	Edwin C. Lewis and Corinne M. Cleveland.	Larceny,	Sufficiency of affidavits referred to discretion of His Excellency, the Governor.
Nov. 14,	Illinois,	Paschal R. Smith,	Obtaining money by false pretences,	Lawful and in proper form.
Nov. 15,	New York,	Henry Grundman,	Grand larceny. Second degree,	" " " "
Nov. 17,	New Hampshire,	John H. Crowly,	Larceny,	" " " "
Nov. 21,	New York,	William Smith and James Berans,	Grand larceny. Second degree,	Report withheld to allow officer to cure defect.
Nov. 22,	New Hampshire,	Benjamin Sanders,	Rape,	Lawful and in proper form.
Dec. 31,	New York,	Thomas McMahon,	Selling a horse having the glanders,	" " " "
1895. Jan. 14,	Connecticut,	George E. Whitton,	Murder. Second degree,	" " " "

RULES OF PRACTICE IN INTERSTATE RENDITION.

Every application to the governor for a requisition upon the executive authority of any other State or Territory, for the delivery up and return of any offender who has fled from the justice of this Commonwealth, must be made by the district or prosecuting attorney for the county or district in which the offence was committed, and must be in duplicate original papers, or certified copies thereof.

The following must appear by the certificate of the district or prosecuting attorney: —

(*a*) The full name of the person for whom extradition is asked, together with the name of the agent proposed, to be properly spelled.

(*b*) That, in his opinion, the ends of public justice require that the alleged criminal be brought to this Commonwealth for trial, at the public expense.

(*c*) That he believes he has sufficient evidence to secure the conviction of the fugitive.

(*d*) That the person named as agent is a proper person, and that he has no private interest in the arrest of the fugitive.

(*e*) If there has been any former application for a requisition for the same person, growing out of the same transaction, it must be so stated, with an explanation of the reasons for a second request, together with the date of such application, as near as may be.

(*f*) If the fugitive is known to be under either civil or criminal arrest in the State or Territory to which he is alleged to have fled, the fact of such arrest and the nature of the proceedings on which it is based must be stated.

(*g*) That the application is not made for the purpose of enforcing the collection of a debt, or for any private purpose whatever; and that, if the requisition applied for be granted, the criminal proceedings shall not be used for any of said objects.

(*h*) The nature of the crime charged, with a reference, when practicable, to the particular statute defining and punishing the same.

(*i*) If the offence charged is not of recent occurrence, a satisfactory reason must be given for the delay in making the application.

1. In all cases of fraud, false pretences, embezzlement or forgery, when made a crime by the common law, or any penal code or statute, the affidavit of the principal complaining witness or informant that the application is made in good faith, for the sole purpose of punishing the accused, and that he does not desire or expect to use the prosecution for the purpose of collecting a debt, or for any private purpose, and will not directly or indirectly use the same for any of said purposes, shall be required, or a sufficient reason given for the absence of such affidavit.

2. Proof by affidavit of facts and circumstances satisfying the Executive that the alleged criminal has fled from the justice of the State, and is in the State on whose Executive the demand is requested to be made, must be given. The fact that the alleged criminal was in the State where the alleged crime was committed at the time of the commission thereof, and is found in the State upon which the requisition was made, shall be sufficient evidence, in the absence of other proof, that he is a fugitive from justice.

3. If an indictment has been found, certified copies, in duplicate, must accompany the application.

4. If an indictment has not been found by a grand jury, the facts and circumstances showing the commission of the crime charged, and that the accused perpetrated the same, must be shown by affidavits taken before a magistrate. (A notary public is not a magistrate within the meaning of the Statutes.) It must also be shown that a complaint has been made, copies of which must accompany the requisition, such complaint to be accompanied by affidavits to the facts constituting the offence charged by persons having actual knowledge thereof, and that a warrant has been issued, and duplicate certified copies of the same, together with the returns thereto, if any, must be furnished upon an application.

5. The official character of the officer taking the affidavits or depositions, and of the officer who issued the warrant must be duly certified.

6. Upon the renewal of an application, — for example, on the ground that the fugitive has fled to another State, not having been found in the State on which the first was granted, — new or certified copies of papers, in conformity with the above rules, must be furnished.

7. In the case of any person who has been convicted of any crime, and escapes after conviction, or while serving his sentence, the application may be made by the jailer, sheriff or other officer having him in custody, and shall be accompanied by certified copies of the indictment or information, record of conviction and sentence upon which the person is held, with the affidavit of such person having him in custody, showing such escape, with the circumstances attending the same.

8. No requisition will be made for the extradition of any fugitive except in compliance with these rules.

PUBLIC DOCUMENT . . . . . No. 52.

SEVENTH REPORT

ON THE

CUSTODY AND CONDITION

OF THE

PUBLIC RECORDS

OF

PARISHES, TOWNS, AND COUNTIES.

BY ROBERT T. SWAN, COMMISSIONER.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1895.

Commonwealth of Massachusetts.

OFFICE OF THE COMMISSIONER OF PUBLIC RECORDS,
9 PARK STREET, BOSTON, MASS., Jan. 2, 1895.

To the Honorable Senate and House of Representatives.

I have the honor to submit the third report of this commission, being the seventh in the series of reports on public records.

In the third and subsequent reports the need of legislation to insure greater safety and a better condition of the records has been set forth. Each year of experience and familiarity with the records and the conditions surrounding them convinces me more and more that a general revision and codification of the laws pertaining to them is necessary, beginning with a definition of the word records. This report will, however, be devoted more to the presentation of facts showing the great loss of records, what has been done in the cities and towns since 1889 for the better protection and preservation of them, what is still needed to make the conditions conform to the present laws, and to giving information acquired during the year.

Within a few years there has been an increasing interest in records, and a growing sentiment that the public records should have an attention they have not yet received in this country, and I hope that with the growth of sentiment will come the needed legislation. Each year since 1889 has brought some legislation upon the subject.

Why the public records should have been and now are so neglected and treated as of such little worth is unexplainable. That they were considered worth making at the time they were made is attested by the fact that from the earliest days of scripture to the time in 1639, when "Mr. Stephen Winthrop was chosen to record things at Boston," they have

been written. In the days of scripture they were valued, for we find frequent allusion to them and the command to "search the book of records of thy fathers," but to-day the command would more often be to search *for* the book of records. Since the time of Winthrop the State and the public have paid in the aggregate large sums for keeping records, and if they were worth keeping at the time, they are surely worth preserving after all evidence but their pages has forever gone.

Lost Records of Cities and Towns.

Few persons realize the extent to which the earlier records of the towns have disappeared, and it is only when some question, like the recent one of the place of establishment of the first public school in this country, brings to public notice the fact that certain much needed records are missing, that the people give a thought to the matter. Few histories of the oldest towns or churches do not contain the phrase, "It is to be regretted that the early records are lost," and in their absence tradition often is accepted as history, though perhaps false. If the reader of the history gives any thought to the sentence, it is doubtless to think that it is an exceptional case, but the following pages will dispel that impression.

In fixing upon the date from which there should be records of a town, the time of the first mention of the town in the records of the State has been adopted, either under its present name or a former, if it had one. There may be parish records in some cases which would supply the deficiency in the town records; but as these, if in existence, are not in possession of the cities or towns, their existence is not known to the clerks, and they are more than likely to be lost. The valuation lists which have been lost or ruthlessly destroyed are not included in this statement. The manner of using a record book in early days for records of all kinds—entered without regard to chronological order, and either in the front of a volume, or, as one recording officer noted in the index, in the "Book tother way"—makes it difficult to determine the earliest dates in the oldest volumes, but great care has been taken to obtain them. The dates given are all inclusive.

ADAMS. Records of proceedings from 1833 to 1854, of births from 1778 to 1844, of marriages from 1778 to 1854, and of deaths from 1778 to 1844 and from 1855 to 1877. All of these were burned in 1878.

AMESBURY. Records of births, marriages, and deaths from 1666 to 1686.

ASHFIELD. Records of proceedings from 1765 to 1775.

ATHOL. Proprietors' records from 1734 to 1749.

BARNSTABLE. All records from 1638 to 1640.

BERLIN. Records of births, marriages, and deaths from 1784 to 1841. There is, however, a copy containing also entries copied from family records.

BILLERICA. Records of proceedings from 1753 to 1778.

BLANDFORD. All for the first year, 1741.

BRIMFIELD. Proprietors' records from 1722 to 1730. Records of marriages from 1843 to 1855. The proprietors' records were burned.

BROOKFIELD. Many records from 1673 to 1770. These were burned. A copy of the legible pages saved from fire, covering the years from March, 1717, to Dec. 4, 1753, was made.

BUCKLAND. All records from 1779 to 1876. These were burned.

CAMBRIDGE. Records of the common council from 1858 to 1860.

CHESHIRE. Records of births and deaths from 1793 to 1857.

CHILMARK. All records from 1694 to 1703.

CLARKSBURG. Records of proceedings from 1798 to 1854, and of births, marriages, and deaths from 1798 to 1845.

COLRAIN. Records of proceedings from 1799 to 1802, and of births, marriages, and deaths from 1760 to 1762.

DARTMOUTH. Records of proceedings from 1664 to 1674, of births from 1664 to 1666, of marriages from 1664 to 1724 and from 1739 to 1790, and of deaths from 1664 to 1717.

DORCHESTER. All records from 1630 to 1632; records of proceedings from 1780 to 1808 and from 1845 to 1851; births, marriages, and deaths from 1633 to 1645; and some unknown records, as shown by the following entry in the Dorchester church records at an uncertain date: "Mr. Millet Town Records in part burnt in His House."

DRACUT. All records from 1701 to 1710.

DUXBURY. All records from 1637 to 1639.

EASTHAMPTON. Records of deaths prior to 1813, and of births from 1813 to 1843.

EDGARTOWN. Records of proceedings of both Great Harbour and Edgartown from the date of the establishment of Great Harbour, prior to 1671, to 1675.

EGREMONT. Records of proceedings from 1760 to 1838, and of births, marriages, and deaths from 1760 to 1841. These were burned.

FAIRHAVEN. All records from 1812 to 1814.

FRAMINGHAM. All records from 1675 to 1700.

FRANKLIN. Records of births, marriages, and deaths from 1773 to 1844. There is, however, a copy.

FREETOWN. Records of the proprietors of "Ye Freeman's Lands of Freetown" from 1683 to 1687, which probably contained records of proceedings; and the record of births, marriages, and deaths from 1683 to 1685.

GAY HEAD. Records of proceedings from 1876 to 1880.

GLOUCESTER. Records of births, marriages, and deaths from 1829 to 1838.

GRAFTON. Proprietors' records from 1728 to 1742. There is, however, a copy.

GRANVILLE. Records of proceedings of the Plantation of Bedford from 1737 to 1750, and of Granville from 1754 to 1796, and of births, marriages, and deaths from 1835 to 1842.

GREAT BARRINGTON. Records of proceedings from 1813 to 1815. These were burned.

GROTON. All records from 1655 to 1661.

HALIFAX. Records of births, marriages, and deaths from 1830 to 1840.

HARDWICK. Records of proprietors from 1734 to 1747. There is, however, a copy.

HARWICH. All records from 1694 to 1703. These were evidently torn from the first volume.

HAVERHILL. Records of proceedings for 1641 and 1642.

HOPKINTON. All records from 1715 to 1722.

HULL. All records from 1644 to 1656.

LANCASTER. Records of proceedings from 1671 to 1717.

LEICESTER. Nearly half the leaves of one of the earliest volumes of proprietors' records.

LYNN. Records of proceedings from 1637 to 1690 and from 1818 to 1849; and of births, marriages, and deaths from 1637 to 1700. There is a copy of the births, marriages, and deaths from 1675 to 1800.

MALDEN. All records from 1649 to 1677.

MANCHESTER. All records from 1645 to 1653, excepting a few miscellaneous ones.

MARBLEHEAD. All records from 1633 to 1647; records of births, marriages, and deaths to 1652; and of proceedings from 1710 to 1721.

MARION. Records of selectmen from 1852 to 1880.

MASHPEE. All records from 1763 to 1834.

MEDFIELD. Records of proceedings from 1860 to 1874. These were burned.

MEDFORD. All records from 1630 to 1669.

MEDWAY. Some volumes of records of births, marriages, and deaths were burned in 1870, but the missing records have been supplied from returns in the office of the secretary of the Commonwealth.

MENDON. Records of proceedings from 1675 to 1680.

MILTON. All records from 1662 to 1667, excepting two entries in 1663.

MONSON. Records of proceedings for 1760 and 1761, and of marriages from 1762 to 1800.

MOUNT WASHINGTON. Records of proceedings from 1779 to 1795, and of births, marriages, and deaths from 1779 to 1860, excepting a few marriages from 1838 to 1843. These were burned.

NANTUCKET. Records of proceedings of Sherburn from 1687 to 1698.

NATICK. All records from 1679 to 1702.

NEW BRAINTREE. Records of the proprietors prior to 1751. References in later records show that there *were* proprietors' records.

NEW SALEM. All records from 1753 to 1854. These were burned.

NORTHBOROUGH. An early volume of the proprietors' records. This has been missing for fifty years.

NORTH BROOKFIELD. All records from 1812 to 1861. These were burned. Some mutilated pages saved from fire, covering records of town meetings from February, 1859, to March, 1861, have been copied.

NORTHFIELD. Records of proceedings from 1724 to 1765.

NORTON. All records from 1711 to 1714, and from 1761 to 1768.

OXFORD. All records from 1693 to 1712. These were probably burned in the old State House in Boston.

PALMER. Records of proceedings from 1807 to 1818. These were burned.

PETERSHAM. Records of births from 1827 to 1843, of deaths from 1754 to 1843, and records of the selectmen prior to 1841.

PLYMOUTH. All records from 1620 to 1636.

PRINCETON. Records of proceedings for 1759 and 1760.

PROVINCETOWN. Records of proceedings from 1776 to 1788.

RANDOLPH. Records of births, marriages, and deaths from 1793

to 1843, excepting a few entries of births in the latter part of that period. There is, however, a meagre copy of births from 1783 to 1826.

RICHMOND. All records from 1770 to 1775.

ROCHESTER. All records from 1686 to 1696.

ROXBURY. Records of proceedings from 1630 to 1646, and "The town book wherein most men's lands being recorded (by) gods providence being burned." This was burned prior to Jan. 17, 1653.

RUSSELL. All records from 1792 to 1803.

RUTLAND. All records from 1713 to 1719.

SALEM. All records from 1630 to 1635.

SANDWICH. Records of proceedings from 1638 to 1650.

SCITUATE. Records of proceedings from 1633 to 1645, and of births, marriages, and deaths to 1638.

SHEFFIELD. Records of proceedings from 1769 to 1777.

SOUTHWICK. All records from 1770 to 1776, and from 1820 to 1833.

STERLING. All records from 1781 to September, 1794. These were burned.

STOUGHTON. Records of soldiers in the Rebellion and some miscellaneous records were burned.

STOW. Records of births, marriages, and deaths from 1683 to 1713.

STURBRIDGE. The first fourteen pages, covering a period prior to 1733, have been torn from the proprietors' records.

SWANSEA. Records of deaths from 1800 to 1843.

TAUNTON. Records of proceedings from 1639 to 1803, and of births, marriages, and deaths from 1639 to 1659 and from 1701 to 1799.

TEWKSBURY. Records of deaths from 1830 to 1843. These were burned.

TISBURY. Records of proceedings of both Middletown and Tisbury from the date of the establishment of Middletown, prior to 1671, to 1686, and from 1801 to 1837.

TOPSFIELD. Records of proceedings from 1648 to 1674, and of births, marriages, and deaths from 1645 to 1695. The latter have been supplied from the records of the county court.

TOWNSEND. Records of proceedings for 1732 and 1733, and of marriages from 1780 to 1810.

WALPOLE. Records of proceedings from 1776 to 1780.

WASHINGTON. Records of proceedings for the year from April 12, 1777, to April 16, 1778, six pages being torn from the first volume.

WENHAM. Records of proceedings from 1646 to 1652.

WESTFIELD. Records of proceedings from 1669 to 1674 and from 1763 to 1765.

WESTHAMPTON. Records of births, marriages, and deaths from 1778 to 1807. There is a copy of births evidently made from private records, with some dates as early as 1753.

WESTON. Records of proceedings from 1712 to 1745.

WEYMOUTH. All records from 1635 to 1641.

WILLIAMSTOWN. Records of proceedings from 1765 to 1803; of births, marriages, and deaths for that period; of births and deaths from 1843 to 1860; and of marriages from 1823 to 1860. A copy of births obtained from other sources covers births from 1765 to 1831; and some original records of births to 1835, with a few deaths in 1843 and 1844, are here recorded.

WOBURN. The first volume is lost. There is, however, a volume which appears to be a copy of memoranda of important events beginning in 1640, and containing the regular records later.

WRENTHAM. The first volume of proceedings, of which, however, there is a copy.

YARMOUTH. Records of proceedings from 1639 to 1677. The records of the First Parish from 1639 to 1679, and the copies of the record of marriages returned to the court under the act of June 14, 1642, to 1796, are missing also. All of the above were burned at different times.

LOST RECORDS OF COUNTIES.

From the fact that the county records have had abiding places and were not carried about from house to house, the loss of those has not been great, and, as far as ascertained, the following are all that are lost from the several series: —

County of Barnstable.

All court records prior to Oct. 22, 1827.

One volume of records of the probate court from 1821 to 1825. All probate files prior to Oct. 22, 1827, were burned.

Ninety-three out of ninety-four volumes in the registry of deeds, covering the time from Oct. 6, 1686, to Oct. 22, 1827. Thirty-two volumes now in the registry contain records of deeds returned and re-recorded after the fire of Oct. 22, 1827.

County of Bristol.

Records of the county court from June 2, 1685, to July 14, 1696. The records from July 14, 1696, to July 14, 1702, have recently been found.

County of Essex.

Records of marriages from November, 1631, to April, 1791, containing records of the following towns: Andover, Merrimack Village (now Bradford), Newbury, Rowley, Salem, Topsfield, and Wenham. There is, however, a copy.

County of Franklin.

Records of the county commissioners from June 24, 1811, to June 9, 1829.

County of Middlesex.

The second volume of records of the county court from 1664 to 1670.

County of Nantucket.

Records of the county commissioners from May, 1883, to May, 1888.

County of Suffolk.

Records of the court of assistants prior to 1673.

Records of the court of general sessions of the peace from 1692 to 1701.

Records of the inferior court of common pleas from 1751 to 1776.

The loss of these records is lamentable, but it must be accepted. It should serve as a warning to the public authorities and to the custodians of records of all kinds.

Protection of Records from Fire.

In December, 1889, a circular letter was sent to the city government of each city and the selectmen of each town calling attention to the requirement that safes should be provided for the records, and that such as were becoming worn, mutilated, or illegible should be bound and copied. Inquiries soon commenced to arrive for copies of the "new law," although it had been a law since in 1851 cities and towns were required to provide "a suitable place for the safe keeping" of their records, and in 1857 were required to provide safes. The circulars have been followed by visits, and such action as seemed necessary, and the following pages show the improvement made.

That the building of the city and town halls has followed as a consequence of the urging to action in providing safe places for the records is not, of course, claimed; but in

several places where buildings had been authorized by vote, but from lack of harmony work had not been commenced, it was entered upon. The suggestion that a vault should be placed in a building not originally intended for the records has in some cases been adopted.

The improvement in the cities is given in detail as follows: —

Beverly. A large vault has been built, and everything is protected.

Boston. Four vaults have been built in the basement of the city hall, one each for the use of the city clerk, the auditor, the collector, and the city registrar. The large one for the clerk's use is used for the storage of ballot-boxes and ballots, to the exclusion of records. The vault intended for the city registrar has, since the removal of his office to the old court house, been used by the mayor. The clerk's record room has been fitted with metal roller shelving, and a large metal file case provided. A vault for the overseers of the poor has been built in the Charity Building on Chardon Street.

The removal to the old court house of the offices of the city registrar, board of health, inspector of buildings, board of survey, and superintendent of public buildings, and of the Dorchester branch office of the city surveyor, is undoubtedly an improvement in the way of safety; but, with the exception of such matter as is kept in a vault by the city registrar, the records are unprotected from fire, and the law as it stands is plainly violated.

Brockton. A city hall has been built, containing ten vaults, nearly all large, those of the assessors and city engineer being especially roomy. All the records are protected. The vaults are all fitted in metal, thereby removing all possible danger from fire within.

Cambridge. A new city hall has been built, with ample vault room for the records of the several departments. The city engineer has a large fire-proof room for the plans and note books. The overseers of the poor have had a vault built for their records in the building occupied by them. All records are now protected.

Chicopee. Two new safes have been provided, which makes a sufficient equipment for the present.

Everett. A new brick building fitted for a city hall has been leased for a term of ten years. The city clerk, the treasurer and collector, the city engineer, and the assessors each have a vault in their offices, and there is a large vault in the basement for the

overflow from the departments. The auditor, the clerk of the council, the inspector of buildings, the clerk of the minor departments, and the overseers of the poor each have safes.

FALL RIVER. A city hall has been completed, with several vaults, but no provision has been made for the protection of the records of the assessors or of the overseers of the poor.

GLOUCESTER. A very large vault has been built, and all the records are now protected.

HOLYOKE. Provision has been made for keeping the records of the assessors and of the city engineer, which were unprotected, in a vault. The records are now protected.

LOWELL. A new city hall has been built, and all the departments have ample vault room, some fitted in metal. The city engineer has a large fire-proof room for his plans and note books, and all records are protected.

MALDEN. A large vault has been built, annexed to the city hall, sufficient for the overflow of records from the safes and vaults of the several departments. All records are now protected.

MARLBOROUGH. The city hall has been renovated, and four vaults have been built. The clerk, the treasurer, and the auditor each have a vault on the main floor, and the city almoner and the water registrar each one in the basement, which is above ground on two sides. The assessors have the safe formerly used by the clerk, and the collector has two new ones. All the records are now safe from fire, whereas the clerk's were formerly greatly exposed.

MEDFORD. New safes have been procured for the auditor and the assessors. More room is needed for the records of the clerk.

NEW BEDFORD. A new safe has been purchased for the board of public works, but the records of the assessors are not provided for.

NEWBURYPORT. A new vault has been built for the clerk's use, having nearly twice the capacity of the old, and all records are protected.

PITTSFIELD. The town hall was refitted in 1890, and a vault was built in the basement, into which steam heat was carried. In 1891 the same building, then the city hall, was remodelled, and vaults were built for the clerk and the assessors. All records but the plans of the city surveyor are now in vaults or safes.

SALEM. The vault in the clerk's office has been enlarged, and a large one has been built in the basement for the overflow of records from the safes and vaults. All the records are protected, with the exception of a part of those of the overseers of the poor.

SOMERVILLE. A safe has been provided for the overseers of the poor, one for the school committee, and another for the water board. All records are now protected.

SPRINGFIELD. A new safe has been procured for the overseers of the poor and another for the school committee. The water commissioners, the city engineer, the highway department, and the sewer department have offices in a building apart from the city hall, and vaults have been built for them. The records of the assessors, except for the two latest years, are unprotected.

WORCESTER. A new safe has been purchased for the water commissioners, only sufficient, however, for a part of their records. A metal closet has been put into the office of the overseers of the poor, which is expected to protect the records, in case of fire, until they can be removed. The records of the assessors are unprotected, and the condition of affairs is so far from creditable to the city that the subject was referred to the city government in the inaugural address of his Honor the Mayor in January last.

In addition to those cities named above that should make further improvement, Lawrence and Northampton should protect the records of the assessors, and Newton and Waltham those of the overseers of the poor. The loss of the latter to a city would be the source of litigation and great expense.

In the following cities no additional protection was needed for the records in 1889: Chelsea, Fitchburg, Haverhill, Quincy, and Woburn. (The interior of the city hall in Haverhill was burned in 1889, and remodelled immediately after.)

Boston is among the most poorly equipped cities and towns in the State, so far as the safety of its records is concerned. As stated elsewhere, most of the records in the old court house are not in safes or vaults, and there is no watchman in the building. No attempt at safety is made for any of the records of the assessors, and there is not sufficient room for them. Neither the treasurer, the auditor, nor the collector has sufficient safe room. The plans of the sewer department (containing the record of underground work, which could not by any possibility be replaced), those of the city surveyor, and of the city engineer are all above the second floor of the city hall, and there is no pretence that the upper part of the building is fire-proof. The street

commissioners have a small worthless safe, containing a part only of their rapidly accumulating records. The records of the school committee are not protected. The registrars of voters have comparatively few of their records protected, and the destruction of their records in the office at No. 14 Beacon Street just before an election would probably prevent the citizens of Boston from taking part in it. The commissioners of public institutions have many records in their care unprotected, largely those of the cities and towns annexed to Boston.

In justice to myself, and that the officials of small towns who have been urged to take action for the protection of their records, almost to the point of compulsion, may not feel that I have paid undue attention to them to the neglect of Boston, I feel it necessary to state the facts in regard to Boston. On the 24th of November, 1889, and again on the 17th of February, 1890, I addressed communications to his Honor Mayor Hart, who in each case forwarded them to the city government, urging action. As a result, the vaults mentioned elsewhere were built. The gradual vacating of rooms in the old court house, which commenced soon after, and the removal of some offices from the city hall to that building, where the construction of vaults would have been easy and inexpensive, and the preparation of plans for annexing the court house to the city hall, led me to delay further urging. Then followed the idea of a new city hall and a new building for the registry of deeds and registry of probate. Finding in January, 1894, that the project for a new city hall had been dropped, and that such records as had been taken to the court house were not in safes or vaults, and there was no watchman in the building, I addressed a communication to his Honor the Mayor, urging action, and adding that "the members of the city council may not be aware that the city is liable to indictment for failure to provide fireproof receptacles for the records." This was not transmitted to the city council, and on January 31 I sent a duplicate, addressed to his Honor *and the city government.* As on the 8th of March that communication had not been transmitted, I addressed still another to his Honor, asking if there was any reason why the matter should not be laid before the city

government at once. I added that "the records in the office of the city registrar have a value to many towns, inasmuch as the earliest records of births, marriages, and deaths in towns as far distant as the present Worcester County are contained in volumes there, and in behalf of these towns I consider that I should urge measures for their safety." The matter has never been presented to the city government, nor have any replies to the several communications reached me. Before this report is transmitted, the matter will be laid before the mayor elect.

One hundred and eighty-one towns were notified that better provision should be made for the protection of their records, and the improvement in the way of protection for the records in the towns is summarized as follows: —

Ninety-four towns have bought one safe.

Fifteen towns have bought two safes.

Two towns have bought three safes.

Forty towns have provided one vault, either by the construction of a new building or by building it in an old one.

Three towns have built two vaults.

One town has built two vaults and bought one safe.

One town has built one vault and bought three safes.

Two towns have enlarged the vault.

One town has rented a vault.

One town has rented safe room.

One town has become the owner of a building supposed to be fire-proof.

Two towns have voted to build vaults.

Four towns are erecting buildings containing vaults.

One town has voted to build a town hall.

One town has had a legacy for a library building, in which the town will probably place a vault.

Among the towns which have made the improvements noted are many not included among the one hundred and eighty-one notified, — towns which, while not so deficient in accommodations for their records as to absolutely require more safe room, yet where it was a great benefit to provide it, and towns to which buildings have been presented containing vaults. Consequently there are still many of the one hundred and eighty-one where action must be taken.

Copying.

The difficulty in finding experts who can decipher the ancient chirography, or who fully understand that a copy should be a copy, and not a translation nor an abstract, is shown by many of the copies in existence. Copyists who did not understand the meaning of double dates, as March 1, 1654–5, have taken strange liberties with the figures. One volume has numerous instances where a child born about a year after its parents were married is recorded as born just before. For instance, the marriage having taken place March 11, 1654–5, meaning 1655, and being copied as written, and the birth March 1, 1655–6, but being for some reason copied 1655 without the 6, leaves the false and discreditable fact that the birth was ten days before the marriage. One copyist noted that there seemed to be instances where the date was in doubt, and two years were given.

The copyist who destroyed the original as being no longer of use; one who had the clerk note that the copyist "has used his own language in the copy;" and another who concluded that the boundary line that ran to the old "still" must have been to the old "stile," and so recorded it for conveyancers to puzzle over, have thrown discredit on copyists.

The law is not plain as to the certification of copies, and, in fact, it would be impossible for many of the clerks to read the ancient records and be able to certify to the accuracy of a copy. Sums have been appropriated for copying which were so ridiculously small that no person could give the time necessary to make a conscientious copy.

For these reasons I have not urged the copying which the law requires, realizing that a bad copy is worse than none, as being misleading. Some copying has, however, been done in the towns, as appears below, and in several others it has been authorized and will soon be commenced.

Agawam. Records of the description of all highways as laid out by the county commissioners or the selectmen.

Barnstable. The second, third, and fourth volumes. The second and third have been indexed.

BELLINGHAM. The records of births, marriages, and deaths, and intentions of marriage from 1719 to 1827.

BERKLEY. The births, marriages, and deaths recorded in the first three volumes have been alphabetically arranged and copied.

BILLERICA. The first four volumes of town proceedings, and the first and second of births, marriages, and deaths.

BOXFORD. Records of births, marriages, and deaths, and marriage intentions from 1685 to 1844. The copy includes records of baptisms also.

CHELMSFORD. The first volume of the records of proceedings is being copied.

CONCORD. Records of births and deaths from 1874 to 1894.

CUMMINGTON. Records of births, marriages, and deaths from 1762 to 1804.

DRACUT. The first three volumes of the records of proceedings.

DUDLEY. Records of proceedings only from 1642 to 1770.

FALMOUTH. The second and third volumes of the records of proceedings.

FRAMINGHAM. Records of the location of all roads.

HANOVER. Three hundred dollars have been appropriated. The copying of the volumes most needing it has been commenced.

HARVARD. Records of births and marriages from 1732 to 1845.

HATFIELD. Records of town proceedings from 1705 to 1740, and of births, marriages, and deaths from 1668 to 1844. These have been indexed. The proprietors' records from 1671 to 1767 are mostly copied. A committee was chosen in 1891 to examine the records and have such as they deemed necessary copied.

IPSWICH. The records from 1720 have been, or are being, copied.

LUNENBURG. The third volume of births, marriages, and deaths.

LYNNFIELD. The records of meetings of the North Precinct of Lynn from 1711 to 1752, and births, marriages, and deaths from 1763 to 1849.

MANSFIELD. Records of births, marriages, and deaths from 1771 to 1844, and of intentions of marriage from 1839 to 1886.

MENDON. Records of marriages and marriage intentions from 1804 to 1833.

NATICK. Records of births, marriages, and deaths from about 1720 to 1843.

NORTON. First volume of the records of births, marriages, and deaths.

PEMBROKE. Records of the Society of Friends, copied by vote of the town.

PERU. Records of proceedings of Partridgefield from 1771 are being copied.

PETERSHAM. First volume of the records of births, marriages, and deaths.

PLYMPTON. Records of births, marriages, and deaths from 1707 to 1844; the copying of the first and second volume of proceedings has been authorized.

PROVINCETOWN. Records of town meetings from 1746 to 1784, of births from 1696 to 1866, of marriages from 1729 to 1854, of deaths from 1730 to 1861, and of the treasurer from 1724 to 1741.

ROCKLAND. Records of the Abington town meetings from 1712 to 1820, and the copying of later ones has been authorized. These have been printed in the "Rockland Standard," and copies have been preserved for binding in book form.

ROWLEY. The records of baptisms in the First Church of Rowley, the Linebrook Parish Church in Ipswich, the First Church of Georgetown, and the Church in Byfield Parish.

RUSSELL. Records of proceedings from 1790 to 1800, and of births, marriages, and deaths from 1835 to 1843.

SHARON. The Rebellion record.

SHREWSBURY. Records of proprietors' meetings from 1718 to 1811, of births, marriages, and deaths from 1717 to 1844, and of the location of roads to 1889.

SOUTHBOROUGH. Records of the lay-out of all roads.

SWANSEA. Records of the proprietors from 1668 to 1769.

UXBRIDGE. The second volume of proceedings, and the early births, marriages, deaths, and marriage intentions.

WATERTOWN. The eighth volume of the records of proceedings from 1790 to 1804.

WESTMINSTER. One volume of births, marriages, and deaths.

WILLIAMSTOWN. Records of the proprietors.

WILMINGTON. Records of births, marriages, and deaths.

WINDSOR. Records of proceedings from 1771 to 1795.

WINTHROP. Records of births, marriages, and deaths.

YARMOUTH. One volume of the records of proceedings, and another is being copied.

BINDING.

In the cities the business character of the various offices leads to business methods, and, as a rule, the repairing of the volumes of records is kept up. In some of the cities the oldest records had been neglected, but with a few exceptions the clerks have had rebinding done. I regret to say

[illegible] the charge [illegible]

in makeing [illegible]

[illegible] Townesmen [illegible]

[illegible] the [illegible] of the [illegible]

[illegible] the three Chosen are as followeth [illegible]

Willm Pynchon [illegible]

John [illegible]

Agreed that the Charge of the makeing [illegible] be collected by a Rate [illegible] upon every [illegible] proportionably according to his estate

Agreed by the Consent of the [illegible] that [illegible] and [illegible] shall [illegible] and keep out all the Swine that [illegible]

Agreed that the [illegible] shall [illegible]

[illegible] from the [illegible]

[illegible] and [illegible]

[illegible]

[illegible]

[illegible] the Consent of the [illegible]

1635 [illegible] 23 [illegible] Agreed by the [illegible] that [illegible]

[illegible]

[illegible] the said [illegible] shall [illegible]

Agreed that there shall be [illegible]

[illegible] of [illegible] in length [illegible]

[illegible] by the [illegible]

[illegible] not yet disposed to the [illegible]

[illegible] and fifty foot of ground [illegible]

[illegible] upon the other side of the [illegible]

[illegible] in a convenient place

Agreed that there shall be laid out to the [illegible] twenty foot of ground [illegible] for the [illegible] foote Rod [illegible] on either side the [illegible] in length as farre as [illegible] not yet disposed to the [illegible]

Agreed that [illegible] Clarke shall have [illegible] the [illegible] and that he [illegible] the [illegible] the [illegible] a [illegible] of the [illegible]

that in a few cities insufficient appropriation for the clerk's office prevents his doing what he gladly would for the improvement of the records. In the towns conditions are different. Many of the oldest records are in a state of decay, all semblance of binding having in many cases disappeared, the loose leaves being in bundles or boxes, and rebinding has seemed impossible. In the last report photographs were shown of pages from the records of Natick, and by the kindness of the publication committee I am able to show one of a page from the Watertown records. This is a fair sample of what can be found in town after town. The most mutilated records, *as well as those just entering upon this condition by the loss of their covers*, can be repaired, and many of them would already be in the hands of binders if the law were plain as to the responsibility of their custodians in allowing them to be taken to distant cities or towns for binding. The uncertainty upon this point, and the fact that the repairing of the most fragile pages is the work of specialists, and will not be undertaken by binders generally, has prevented more of the necessary work from being done. One hundred and forty towns have been notified that binding should be done; but, while there is an inclination to act, only fifty-seven have as yet had any binding done. A few towns have authorized binding, but are doubtful how to proceed.

General Information on Records.

The following additional information in regard to missing records and to facts recorded has been gathered during the year, some being corrective of the facts reported in 1885: —

County of Berkshire.

Hinsdale. The records from 1795 to 1804 are of the West Parish of Partridgefield.

New Marlborough. The proprietors' records are of the "Proprietors of No. 2 on the road from Westfield to Sheffield," 1737 to 1801; "Proprietors of Land called Eleven Hundred Acres," 1767 to 1790; and "Proprietors of Housatonic Township No. 2," dated 1757, and containing list of lots with their owners, and a map.

Otis. Two volumes are records of the town of Loudon from 1774 to 1810, and one is the record of the district of Bethlehem from 1789 to 1810.

SANDISFIELD. The proprietors' records are of the "Proprietors of a Township of Land No. 3 lying between Westfield and Sheffield," from 1735 to 1818.

SAVOY. The proprietors' records are dated at Rehoboth, and contain the names of the proprietors of Bullock's Grant. A plan of Bernardston's Grant is with these records.

TYRINGHAM. The records of Tyringham, prior to 1847, when Monterey was set off, are at Monterey. They include the proprietors' records from 1737 to 1762, records of births from 1756 to 1845, and deaths from 1803 to 1845. There is no record of marriages prior to 1847.

WILLIAMSTOWN. The proprietors' records are of the "Proprietors of the West Township of Hoosuck," from 1703 to 1802. The town records were burned in 1804, but in 1831 a copy was made of births by families from 1765 to 1831, obtained from various sources, and some original entries of deaths to 1835 and of deaths in 1843 and 1844 were made in the volume. The records of births and deaths from 1843 to 1860 and of marriages from 1823 to 1860 were burned.

County of Bristol.

COURT RECORDS. An examination of the volume of marriages with the court records, given in the list of records in the first report as containing records of eleven towns from 1783 to 1795, contains those of fourteen towns with dates as follows: Attleborough, Easton, and Norton from 1783 to 1795; Berkley from 1776 to 1791; Dartmouth from 1762 to 1795; Dighton from 1772 to 1796; Freetown from 1784 to 1796; Mansfield from 1788 to 1794; New Bedford and Westport from 1787 to 1795; Rehoboth and Swansea from 1785 to 1795; Somerset from 1790 to 1794; and Taunton from 1782 to 1795.

REGISTRY OF DEEDS. Forty-one volumes of copies of "all records and parts of records and plans recorded and deposited in the registry of deeds for the northern district of said county prior to the first day of July, eighteen hundred and thirty-seven, relating to lands in the southern district of said county," have been deposited in the southern registry at New Bedford, and have been indexed by volumes to meet immediate demands. A classified index is in preparation.

DARTMOUTH. The records have been collected and carried to the new town hall. They comprise records of proceedings from 1674 to 1766, and from 1779; of births from 1667; of marriages from 1725 to 1738, and from 1791; of intentions of marriage from 1727 to 1747, from 1785 to 1816, and from 1821; and of deaths

from 1718. The record of deaths is very incomplete. Occasional entries earlier than the above occur in entries by families. Copies of the above to 1787 are with the New Bedford records, and have very complete indexes.

County of Essex.

HAVERHILL. One parchment-covered volume contains a few pages of records of births and deaths from 1642 to 1664. Some of these are in an ancient copy called "No. 3 Marriages," but many are not, and many are copied incorrectly. A copy of the copy called "No. 3 Marriages," which is the volume usually referred to, is not, therefore, reliable.

County of Franklin.

ASHFIELD. The town was established as Ashfield in 1765, and the record of births, marriages, and deaths begins at that time, but there is no record of proceedings prior to 1776. The clerk has, however, made a record from fragments of papers relating to town affairs, beginning in 1738, which tends to supply the deficiency.

BERNARDSTON. The proprietors' records are of the "Proprietors of Falltown or Falltown Fright," from Dec. 24, 1735, to Oct. 24, 1835.

COLRAIN. The records of proceedings from 1741 to 1760 are of "Plantation No. 2 on the North side of Deerfield." Seven abstracted pages contained the record from 1760 to 1762. The records of proceedings from 1799 to 1802, and of births, marriages, and deaths from 1827 to 1843, are missing.

ERVING. The records from 1816 to 1838 are of the "Proprietors of Erving's Grant."

GRANVILLE. There are records of the Plantation of Bedford from 1751 to 1753. The records of the district and town from 1754 to 1796 are missing. There are records of births, marriages, or marriage intentions, and deaths from 1737 to 1834, and from 1843.

County of Hampshire.

CUMMINGTON. The records from 1762 to 1778 are of the "Proprietors of Plantation No. Five."

County of Middlesex.

ARLINGTON. The records of proceedings and marriages begin with the establishment of West Cambridge, but there are records of births as early as 1754 and of deaths as early as 1767.

CARLISLE. Records of the first district of Carlisle to Aug. 9, 1756, two months before the district became extinct, are in the

volume in which the records of the present town begin upon its establishment as a district in 1780.

PEPPERELL. The "Selectmen's Book of Records" from April 28, 1795, to March 20, 1609, was withdrawn from an auction sale in New York and sent to the town.

STOW. The records of proceedings contain entries concerning the Plantation of Pompositticut as early as 1675, eight years prior to the establishment of the town.

TOWNSEND. One volume contains the names of persons who came to town from 1767 to 1780, followed by the names of persons warned out. The printed statement that the record of births from 1780 to 1810 is lost is incorrect, and the loss of the record of marriages for that period is partially compensated for by the list of marriages in the History of Townsend from 1732 to 1832.

TYNGSBOROUGH. There are records of the First Precinct in Dunstable from 1755 to the establishment of the district of Tyngsborough in 1789.

County of Worcester.

ROYALSTON. The record of births, marriages, and deaths commences in 1765, and not in 1798, as reported.

TOWN RECORDS.

The condition of affairs pertaining to the records in the towns visited for the first time is herewith presented, with the date of visit. All the cities and towns in the State have been visited at least once.

ASHFIELD (Sept. 19, 1894). Wooden town hall, containing the selectmen's room. A large safe, new in 1891, contains the earliest town and proprietors' records and the valuation lists. The clerk has a small safe in his dwelling, in which he keeps his records. All the records are in good condition. The valuation lists are complete from 1816, and there are some for occasional years earlier; those from 1817 are bound. There are some unimportant papers in boxes in the town hall. The marriage certificates and the burial returns have been preserved for two years. A few of the collectors' records have been returned.

BUCKLAND (June 13, 1894). No town hall. The town office is in a wooden building at Shelburne Falls. There is a small safe in the office, where the clerk's records are kept. A vault on the Shelburne side of the river at Shelburne Falls is hired, and the assessors' records are kept there, with the exception of a few later

ones which were in the town office, not in the safe. The records from 1876 are in good condition; those from 1779 to that time were burned. The marriage certificates have been preserved and filed since 1884, and there are some for earlier years. The collectors' records from about 1881 have been secured, but some are known to be lost. There is no volume for the Rebellion record.

CHARLEMONT (June 14, 1894). New brick town hall, containing the selectmen's room. There is a large new safe there, in which their records and the valuation lists are kept. The clerk's records are in an old town safe in his dwelling. The records are all in good condition, the older ones having been rebound about 1840. The collectors' records have not been returned or collected. There is no volume for the Rebellion record.

CHESTERFIELD (Sept. 18, 1894). Wooden town hall, containing the selectmen's room, but to which I could not gain access. There is no safe there. A small old safe in the clerk's dwelling is filled with the oldest records, and the current record of births, marriages, and deaths. All the valuation lists are in the town hall in a cupboard. Many records and papers are in the clerk's house, for which there is no room in the safe. Three volumes need binding. The Rebellion record is written up.

COLRAIN (June 13, 1894). A brick church building owned jointly by the society and the town contains the town hall. In it is a comparatively new safe, which contains all the records of the clerk and the assessors. The records were all rebound a few years ago, and are in excellent condition. The records of births, marriages, and deaths from about 1826 to 1843 appear to be missing. The valuation lists from 1824 are bound, and it is supposed that earlier ones were destroyed in a fire many years ago. The marriage certificates and the burial returns have been preserved since 1886. The collectors' records have not been returned, but those for a few late years were in the clerk's possession. The Rebellion record is written up in the blotter, but not in the bound volume.

CONWAY (Sept. 20, 1894). Wooden town hall, containing a town office, public library, and Grand Army hall. A very large fine vault contains all the records and papers belonging to the town, most carefully and systematically arranged and filed. Three or four of the earliest volumes need binding, and a copy of the earliest records needs certification. The valuation lists are complete from 1777; those since 1847 being bound. The marriage certificates and the burial returns have been preserved since 1861,

and possibly earlier. Only a few of the collectors' records have been obtained. All the records and papers have been in vaults since 1861. A private vault was used prior to the building of the present town hall, and its contents were saved from destruction by a fire in 1878, which burned the public documents and everything not in the vault. There is no volume for the Rebellion record.

CUMMINGTON (Sept. 18, 1894). Wooden town hall, used for meetings only. In the Bryant Library building, which is supposed to be fire-proof, there is an old safe belonging to the town, containing some unimportant records. Some of the older records are kept in the library building on shelves. The clerk has a town safe, new about four years ago. This is filled with copies of the original records which are in the library building, later original records, and some valuation lists. The valuation lists are complete from 1804. The marriage certificates and the burial returns have been preserved since 1863. The collector's records have been returned only for 1887 and 1888. The records are all in good condition and excellent order. Many ancient papers were ruined by the dampness of an old safe. The Rebellion record is written up.

EAST LONGMEADOW. The records of Longmeadow were in the village of East Longmeadow at the time of the division of the town, but have been removed to Longmeadow. A new safe has been purchased, and is located in the clerk's dwelling, in which he keeps his records. The selectmen and assessors use the vault in the town hall for theirs. In the removal of the records and papers some additional information was obtained in regard to them which appears under the report for Longmeadow.

GOSHEN (Sept. 18, 1894). Wooden town hall. A second-hand safe recently purchased contains all of the clerk's records except a few kept at his house for current use, not in a safe. The valuation lists from 1861 to 1863 only are in the safe. The volume of births, marriages, and deaths from 1843 to 1882 was not in possession of the present clerk. The marriage certificates and the burial returns, if preserved, have not been delivered to the present clerk, recently elected. The collectors' records have not been returned, but many can be recovered. The records are all in good condition. There is no volume for the Rebellion record.

GRANVILLE (Oct. 24, 1894). Wooden town hall at Granville Centre, used for school purposes also. The town office is there, in which there is a large new safe containing the valuation lists, with the exception of the last, which is with the chairman of the

assessors. The clerk has a town safe at his dwelling at Granville Corner, in which his records are kept. There is no room in the safes for the files. The first volume of town proceedings, of which ten of the first pages are gone, is in bad condition, needing binding. The volume of proceedings covering the years from 1754 to 1796 is missing, and tradition says it was burned at Northampton. The marriage certificates and the burial returns have been preserved since 1889, and there are some for occasional years as early as 1853. The collectors' records for five recent years have been recovered. The Rebellion record has been written up.

Hawley (June 14, 1894). Wooden town hall, used for meetings only. The ancient valuation lists and many other files of papers are kept in a closet there. There is a small town safe in the clerk's dwelling, too small for his use, only the oldest records being kept in it. There are valuation lists from 1794 to 1802, for 1818, from 1833 to 1839, and from 1841. The lists from 1860 are in the houses of the assessors. No collectors' records have been returned.

Heath (June 14, 1894). Wooden town hall. There is no town safe except a worthless one at the town hall, which is unused. The clerk has the current records at his dwelling, and the records of births, marriages, and deaths from about 1800. The oldest volume of records was in a book-case at the town hall with miscellaneous books and papers. The valuation lists from 1882 were scattered about the floor of the town hall, the bound ones for a few years earlier were in the book-case, while those from 1791 to 1840 were in bundles or partially destroyed by mice in a drawer. The marriage certificates and burial returns had been preserved during the present clerk's term, since 1891. The record of births, marriages, and deaths from 1800 to 1843 was missing. The collectors' records were not in the town's custody prior to 1891, excepting for 1889. The clerk's records are in good condition. There is no volume of the Rebellion record.

Monterey (Oct. 11, 1894). No town hall. The clerk has a safe, new in 1890, in his store in a wooden building. All the records except the valuation lists and a few miscellaneous volumes, which were in a room over the store, were in the safe. All the records of Tyringham to 1847, the time at which Monterey was set off, are here. The proprietors' records and the first and second volume of town proceedings need binding. Fragmentary valuation lists from 1786 to 1791, for 1793, from 1796 to 1802, for

1806, 1808, and 1809, lists in pamphlets from 1847 to 1849, and bound from 1860 to 1888, are in the room referred to. Later valuation lists are at the houses of the assessors. The marriage certificates and the burial returns have been preserved since 1890, and for 1860, 1863, and 1866.

New Marlborough (Oct. 11, 1894). Wooden town hall at Mill River, at which there is a safe containing the valuation lists and the selectmen's records. An old town safe in the clerk's dwelling at Mill River contains all the records not at the town hall. A bundle of very large loose leaves, once a paged book, contains the record of town proceedings from 1761 apparently to 1796. Several of the leaves, however, are missing. The other records are in good order, and include one bound volume of proprietors' records, two with flexible covers, and maps of the early surveys. Some of the records are supposed to have been lost about thirty-five years ago, and among them may have been the early valuation lists, as nothing can be learned regarding them. The marriage certificates and the burial returns have been preserved since 1880. The collectors' records cannot be recovered except for very recent years.

Otis (Oct. 11, 1894). Wooden town hall, used as a schoolhouse also. A large new safe contains all the records excepting a few in a small town safe in the clerk's store in a wooden building. The two earliest volumes and one of later date need binding. The valuation lists from 1821 are bound, and older ones in sheets with many files of papers are being examined and put in order. The marriage certificates and the burial returns have nearly all been preserved since 1861, and there are some for very early years. The collectors' records have not been returned, but those for thirteen years have been recovered. The Rebellion record has been written up.

Plainfield (Sept. 19, 1894). Wooden town hall, used for meetings only. The clerk has a small town safe in his store in a wooden building, which is filled with his records. An old safe belonging to one of the selectmen, kept in a vacant store building, contains most of the valuation lists and a few miscellaneous records. A few lists later than 1890 are at the house of the chairman, not in a safe. The records are all in good condition. The valuation lists are complete, and bound from 1833. The marriage certificates and the burial returns have been preserved since 1864. The collectors' records for a few years have been recovered. There are no files of ancient papers. The Rebellion record has been written up.

SANDISFIELD (Oct. 11, 1894). Wooden town hall at West New Boston a mile and a quarter from New Boston, where the clerk lives. He has an old town safe in his dwelling, in which the current records, the volume of the proprietors' records, and the copy of births, marriages, and deaths from 1762 to 1844 are kept. A new safe at the town hall contains the valuation lists for 1840, from 1846 to 1850, for 1852, 1853, 1855, from 1856 to 1858, and from 1860. There is a chest of papers in a vacant building at Montville, but it was not accessible. The collectors' records had not been returned, but those for twelve years have been recovered. The Rebellion record has been written up.

SAVOY (Sept. 19, 1894). Wooden town hall at Savoy Centre, two and a half miles from the clerk's store, is used for meetings only. The clerk has an old town safe in his store in a wooden building at Savoy. This is filled with the clerk's records and some valuation lists. The valuation lists are complete from 1808, and those from 1808 to 1843 have been copied. The originals from 1808 to 1838 are in sheets unbound. The marriage certificates and the burial returns have been preserved since 1887. The collectors' records for very many years had been returned, and others have been collected under the new law. The records are all in good condition except the first volume of proprietors' records, which should be bound. The Rebellion record has been written up.

SHELBURNE (June 13, 1894). No town hall. The town office is in a brick business block in which there is a large vault. The clerk's records and the valuation lists are all there. There are some trunks and boxes in the vault containing papers, but the contents were not accessible, the vault being too full. Printed reports of various State boards take up much room in the vault. The records are in good condition. The oldest volume, covering the years to 1796, was rebound some twenty years ago, and many leaves which were probably dilapidated were copied and the copies inserted, the originals being missing. The valuation lists from 1780 to 1783, from 1785 to 1787, for 1790, 1793, and 1794 are in small books. Those from 1812 to 1834 are bound; for 1835, 1840, and from 1842 to 1848 are in pamphlets; and from 1850 bound. No marriage certificates and no burial returns have been preserved. Some of the collectors' records had been returned, and some have been recovered under the new law. The Rebellion record has not been written up.

TOLLAND (Oct. 24, 1894). Wooden town hall, used only as such. There is a safe there, new within two years, and a smaller

old one, in which all of the records are kept. The records are all in good condition with the exception of the earlier valuation lists, which are in pamphlets. The valuation lists for 1821, 1826, 1828, 1829, from 1832 to 1838, for 1841, 1849, 1850, and from 1859 were found. The marriage certificates and the burial returns have not been preserved except for recent years. The collectors' records had not been returned, but those for a few years have been recovered. The Rebellion record has been written up.

WILLIAMSBURG (Sept. 17, 1894). Wooden town hall, containing the selectmen's room, in which there were two safes, one comparatively new and one very old. The clerk has the current record of town meetings in a private safe in his store in a wooden building. The newer safe in the town hall contains such of the clerk's records as are not in his safe and the later records of the assessors. The room is damp, and the contents of the safe consequently so. The older safe was locked for several years, and its contents at the time, including valuation lists from 1834 to 1860, with some other papers, have rotted beyond redemption. The first volume of town proceedings, and the first and third volumes of births, marriages, and deaths need binding. Valuation lists for 1771 and 1772, from 1774 to 1776, from 1779 to 1781, from 1783 to 1786, and from 1788 to 1834 were found in pamphlets in good condition, but most of them are not in a safe. The marriage certificates and the burial returns have not been preserved. The collectors' records have been recovered for twelve recent years. The Rebellion record has been written up.

WINDSOR (Sept. 18, 1894). Wooden town hall, containing the selectmen's room. The clerk has a comparatively new town safe at his house, which is filled with his records. Some miscellaneous records and most of the files are there, not in the safe. The valuation lists are at the town hall, not in a safe, but a bound copy of those from 1816 to 1860 is in the clerk's safe. The records are in good condition with the exception of the first volume of town proceedings, which should be bound. The marriage certificates and the burial returns have been preserved during the few years of the present clerk's term. The collectors' records have not been returned. The Rebellion record is partially written up.

WORTHINGTON (Sept. 18, 1894). Wooden town hall, in which there is an old safe containing some unimportant papers but no records. A large safe in the clerk's dwelling, new within two weeks, contains all the records, including the assessors', for comparatively late years. The older lists are in the clerk's house, and

will be placed in the safe at the hall. The marriage certificates and the burial returns have been preserved for about ten years. Very few of the collector's records have been recovered. The records are all in good condition. There is no volume of the Rebellion record.

Assessors' Records.

I have continued the search for the early valuation lists, usually finding them not in safes and uncared for. Many towns that did not sell their files of papers during the high price of paper prevailing at the time of the late war undoubtedly have these lists somewhere, and it will be my endeavor to find them. Historians and genealogists appreciate their value, and the town officers learn to when in the vexed question of pauper settlement they are needed but not found.

The following have been found since the last report: —

County of Berkshire.

Great Barrington, .	Nearly complete for 1788, 1789, 1790, 1792, and 1793. Complete from 1794 to 1803, inclusive; from 1805 to 1824, inclusive; for 1827; and from 1854. Those missing were probably burned
Monterey, . . .	For 1847, 1848, 1849, and from 1860 (see Tyringham).
North Adams, . .	From 1878.
Otis, ...	From 1821 bound; many older ones in sheets, the years not being accessible.
Sandisfield, . . .	For 1840; from 1846 to 1850, inclusive; for 1852, 1853, 1855, 1856, 1858; and from 1860. There are possibly earlier ones not accessible.
Savoy, ...	Complete from 1808; those from 1808 to 1843, inclusive, have been copied. The originals from 1808 to 1838 are in sheets unbound.
Tyringham, . . .	Fragmentary lists from 1786 to 1791, inclusive; for 1793; from 1796 to 1802, inclusive; and for 1806, 1808, and 1809. These are at Monterey (see Monterey, above). The records from 1847 are at Tyringham.
Windsor, ...	From 1816.

County of Bristol.

Dartmouth, . . .	For 1774; from 1782 to 1784, inclusive; from 1787 to 1795, inclusive; from 1797 to 1808, inclusive; from 1815 to 1817, inclusive; and from 1822.

County of Essex.

Lynnfield, . . .	From 1752. The early lists were copied in the volume of proceedings.
North Andover, .	From 1854.

County of Franklin.

Ashfield, ...	From 1816, and for occasional years earlier. Bound from 1817.
Colrain, ...	Bound from 1824. Earlier ones supposed to have been burned.
Conway, ...	Complete from 1777; those since 1847 are bound.
Hawley, ...	From 1794 to 1802, inclusive; for 1818; from 1833 to 1839, inclusive; and from 1841.
Heath, ...	Nearly complete from 1791. Many of the lists prior to 1840 are so mutilated as to be nearly valueless.
Shelburne, . . .	From 1780 to 1783, inclusive; from 1785 to 1787, inclusive; for 1790, 1793, 1794; from 1812 to 1840, inclusive; from 1842 to 1848, inclusive: and from 1850.

County of Hampden.

Longmeadow, . .	Additional lists found from 1783 to 1798, inclusive.
Tolland, ...	For 1821, 1826, 1828, 1829; from 1832 to 1838, inclusive; for 1841, 1849, 1850; and from 1859.
Westfield, . . .	From 1825.

County of Hampshire.

Cummington, . .	Complete from 1804.
Plainfield, . . .	Complete and bound from 1833.
Williamsburg, . .	For 1771, 1772; from 1774 to 1776, inclusive; from 1779 to 1781, inclusive; from 1783 to 1786, inclusive; and from 1788 to 1834, inclusive; and from 1862.

County of Middlesex.

Malden, ...	Additional lists found from 1786 to 1794, inclusive.
Marlborough, . .	Nearly complete from 1784.
Stow, ...	For 1772; from 1790 to 1800, inclusive; and nearly complete from 1838.
Tyngsborough, .	For 1762, 1764, 1765, 1767, 1768, 1769, and 1781, these being copied in the volume of proceedings. There is one list for 1819 on sheets, and there are other early lists, the dates not being accessible.

County of Norfolk.

Dover, ...	Nearly complete from 1781 to 1786, inclusive; complete from 1787, excepting 1872, 1874, 1875, and 1876.
Holbrook, . . .	From 1872.
Randolph, . . .	Lists without date as early as 1779 and nearly complete from 1780. These are either in the original sheets or copied. The earliest are lists for parts of Braintree and Dorchester, Randolph not having been established until 1793.

County of Plymouth.

Scituate, ...	For 1786, 1788, 1789, 1790, and from 1793.
Wareham, . . .	From 1800 to 1808, inclusive; from 1812 to 1817, inclusive; and from 1822, excepting 1841. There are many disarranged leaves which may complete the years from 1809 to 1811, inclusive.

Births, Marriages, and Deaths.

During the session of the Legislature of 1894 I drew a bill covering the whole matter of the returning and the recording of births, marriages, and deaths, which was submitted to the City Clerks' Association. A committee of the association in consultation with the secretary of the Commonwealth agreed upon a bill, which it was thought best to submit to the city and town clerks and others interested and concerned in the matter, for approval or suggestions, before asking for its passage.

Copies were sent to the clerks, and to the boards of health of cities, and correspondence and conferences have followed. Some phases of the bill have been considered by the Massachusetts Association of Boards of Health and by the Massachusetts Undertakers' Association, and a bill as finally approved will probably be laid before the Legislature.

An illustration of the need of more care in regard to these returns is furnished by the town where State aid was paid to the messenger who always received it for some months after the death of the beneficiary, because no return of the death had been made, and no burial permit issued, and consequently no record made.

County Records.

The subject of "suitable places" for the county records is receiving increased attention. Bristol County has built a court house at Taunton, occupied for the first time in December by the clerk of the court and the county treasurer. A fine fire-proof room has been constructed for the court records, fitted with metal shelving and cases, with a similar room in the basement, connected by a stairway which will be used as time makes it necessary. The treasurer has a vault also fitted in metal. With the fire-proof room for the registry of deeds at Fall River, the vault-like room for the registry at New Bedford, and this building, the county is the best equipped of any; and an inconsiderable expenditure in fitting the interior of the registry of deeds and the registry of probate at Taunton would make the county records as safe as they well could be.

The registry of probate and the registry of deeds in Suffolk County have been removed to the new court house. The probate records and papers are all in metal-fitted vaults, and are well provided for; but it is almost universally admitted that those of the registry of deeds are not, and cannot well be, in this building.

Church and Parish Records.

As the State has no jurisdiction over the records of the existing churches or parishes, their safety must depend upon the interest taken in them by their custodians; but I have urged and in several cases succeeded in having volumes older than the current placed in the town safe or vault. As many of the oldest parish records are to all intents the early town records, their preservation is a matter of importance to the towns, and, as I have advocated, they should be copied by the towns. That their safety needs more attention is attested by the following list of church and parish records *burned*. In addition to those known to have been burned, some records of forty-eight churches are reported as lost, and this is undoubtedly but a small part of the whole number which upon systematic inquiry would be found to be lost.

Bernardston, . .	Methodist Episcopal Church. Parish records to 1857.
Boston, ...	Church in Brattle Square (extinct). Parish records to 1872. (See Brighton, Charlestown, and West Roxbury.)
Braintree, . . .	First Parish Church, Braintree. Church records to 1825.
Brighton, . . .	Brighton Evangelical Congregational Church. Church records from 1850 to 1872.
Brimfield, . . .	First Congregational Church. Church records to 1748.
Charlestown, . .	Trinity Society of the Methodist Episcopal Church. Church records to 1872.
Chatham, . . .	Orthodox Congregational Church of Christ in Chatham. Church records to 1861.
Colrain, ...	Second Baptist Church of Colrain. "Some."
Danvers, ...	First Church in Danvers. Parish records from 1735 to 1766.
Dedham, ...	Third Parish Church. Church records to 1879.
Foxborough, . .	Universalist Church. Church records to 1809.
Hadley, ...	First Congregational Church. Church records to 1766. Parish records to 1852.
Lynn, ...	First Church of Christ, Lynn. Church records from 1632 to 1763, except records of installations, deaths, and dismissals of pastors.
Marblehead, . .	First Universalist Church of Marblehead. Church records to 1887.
Nantucket, . . .	Second Congregational Church. Parish records from 1809 to 1846.
Newton, ...	First Church, Newton. Church and parish records to 1770. They have been partially restored from memory.
Pittsfield, ...	First Congregational Church of Christ in Pittsfield. Parish records to 1868.
Rockland, . . .	First Congregational Church of Rockland. Parish records from 1853 to 1871.
Rowley, ...	First Congregational Church of Rowley. Church records to 1666.
Sandwich, . . .	Sandwich Universalist Society (extinct). From 1845 to 1856.
Southborough, . .	First Parish Church (extinct). All records.
Taunton, ...	First Freewill Baptist Church of Taunton. Church records to 1878.
West Boylston, .	First Congregational Church. Church records from 1792 to 1860.
	St. Luke's Roman Catholic Church. To 1870.
West Roxbury, .	First Parish, West Roxbury. Parish records from 1796 to 1883.

Williamstown, . . First Congregational Church of Williamstown. Church records to 1843.
Worcester, . . . First Baptist Church. Church records to 1831.
Wrentham, . . . Gethsemane Baptist Church. Church records to 1823.
Yarmouth, . . . First Congregational Church of Yarmouth. Parish records from 1639 to 1679.

Extinct Churches.

The former existence of the following churches, now extinct, has come to my notice during the year. Little has been ascertained concerning their records, which should have been returned to the respective towns.

Acton, ... Wesleyan Methodist. Existed a few years between 1850 and 1860.
Amesbury, . . . Presbyterian Society in Almsbury. Organized in 1783. Records in possession of B. P. Whitehouse, South Hampton, N. H.
Chilmark, . . . Congregational.
Erving, ... Baptist. Extinct since 1885.
Harvard, ... First Universalist Church of Christ in Harvard.
Harvard and Boxborough Methodist Episcopal Church.
Lakeville, . . . Fourth Calvinistic Baptist Church of Middleborough. Records in possession of John W. P. Jenks, Middleborough.
Malden, ... South Congregational Church. Organized Sept. 4, 1735. Records from 1747 to 1792 are in possession of Mrs. George W. Wilson, Malden. March 25, 1792, the brethren of the First and Second Church of Christ voted in the North Meeting House to be incorporated into one body. The records of the South Precinct, which became extinct Dec. 24, 1737, are in possession of Dudley P. Bayley of Everett.
Medford, ... First Trinitarian Congregational Church.
Second Congregational Society. (These united with the Mystic Church and Society, March 16, 1875.)
Methuen, . . . Baptist. Existing March 30, 1756. No records have been found.
Newton, ... Upper Falls Religious Society, Unitarian. Incorporated March 8, 1828.
Southborough, . . Church of Christ in Southborough, Congregational. Extinct in 1831.
Tisbury, ... Congregational.

The records of the following extinct churches have been recovered during the year, and placed with the town records in the respective towns: —

Acton, ...	First Congregational.
Andover, ...	First Baptist. Church and society records.
Auburn, ...	Baptist.
Bourne, ...	Monument Congregational.
	Methodist Protestant (Pocasset).
Goshen, ...	Baptist.
Harvard, ...	First Universalist Church of Christ in Harvard.
	Harvard and Boxborough Methodist Episcopal.
Lynnfield, . . .	Methodist Episcopal. Society records, 1816 to 1858; conference records of Malden and Saugus Circuit, May, 1819, to July, 1846.
Mendon, ...	Evangelical Congregational.
Southborough, . .	Church of Christ in Southborough. Unitarian.

Terms of City and Town Clerks.

I regret to report that some of the city and town clerks have been dropped from office during the year by the tipping of the political balance. Even if their successors are equally competent in other respects, they lack the experience which is of great importance in the office, and, with the chance of the tipping back of the scale another year, they do not enter upon the work in the same spirit that would possess them were there reasonable surety of a long term.

While the frequent changes in the cities are a detriment to the *office*, in the towns they are a danger to the *records*. With the change of clerks comes a removal of the records from the house, the store, or the office of the clerk to that of his successor, with the consequent unnecessary wear upon the records, and exposure to loss, especially of the files. The frequent removals have in the past been one of the reasons why suitable safes have not been procured, the removal of which would have been difficult and expensive.

It is gratifying to find that in most of the cities the office of clerk is looked upon as outside of politics, and the incumbents serve for long terms, and the same is true of a very large number of towns; but in Boston, Holyoke, Lawrence, Lowell, and Woburn the changes have of late years been too frequent, and in the towns which lose their rural character and have the political parties nearly evenly divided the office

is becoming political. The requirement that the town clerk shall be one of the registrars of voters, and as such must be a member of one of the political parties, tends in this direction.

The situation in Lowell in 1893 furnishes an illustration of what may happen in any city. A political disagreement prevented the election of a clerk upon the organization of the city government, and the clerk held over. Under such conditions some personal feeling against a clerk, entirely outside of a proper administration of the office, might call up the matter at any time during the year, and a change of clerks take place in the midst of some piece of work which would suffer from the change. A change in the midst of the work preparatory to an election would be most disastrous.

These matters should be remedied by longer terms of office for city and town clerks.

Printing.

The recommendation in the report of 1893 that the custom in some towns of printing in the annual report the record of town meetings has been adopted in several towns.

The following can be added to the number of printed records of cities and towns: —

Boston. Maps of the street lines of Boston, made for the selectmen in 1819 and 1820, by John Groves Hales. The originals are in two volumes. Reproduced in fac-simile, and published by the city registrar. Boston, 1894. Containing also map of Boston in the State of Massachusetts, surveyed by J. G. Hales, geog^{r}. and surveyor. 1814. Also fac-similes of the maps of 1796 and 1803, and a map of the town of Boston in New England, by Capt. John Bonner, 1722.

Concord. Concord registers. Concord, Mass., births, marriages, and deaths, 1635–1850. Printed by the town.

Dedham. The early records of the town of Dedham, Mass., 1636–1659. A complete transcript of book one of the general records of the town, together with the selectmen's day book, covering a portion of the same period, being volume 3 of the printed records of the town. Illustrated with fac-similes of the handwriting of four town clerks and of autographs of fifty of the early settlers. Edited by the town clerk, Don Gleason Hill, Dedham, 1892.

Dedham. The early records of the town of Dedham, Mass., 1659-1673. A complete transcript of the town meeting and selectmen's records, contained in book 3 of the general records of the town, together with an appendix containing transcripts from the Massachusetts archives, and from the general court records, 1635–1673, and a list of deputies to the general court prior to 1696, being volume 4 of the printed records of the town. Illustrated with fac-similes of handwriting. Edited by the town clerk, Don Gleason Hill. Dedham, 1894.

An alphabetical abstract of the record of births in the town of Dedham, Mass., 1844–1890. Compiled by Don Gleason Hill, town clerk. Dedham, 1894.

Rowley. The early records of the town of Rowley, Mass., 1639–1672. Being volume 1 of the printed records of the town. Printed under the direction of Benjamin P. Mighill, town clerk, and George B. Blodgette, A.M., a committee of the town. Rowley, Mass., 1894.

Inscriptions from the old cemetery in Rowley, Mass. Copied by George B. Blodgette, A.M. Printed as an appendix to the town report.

Watertown. Watertown records, comprising the first and second books of town proceedings, with the lands, grants, and possessions; also the proprietors' book and the first book and supplement of births, deaths, and marriages. Prepared for publication by the Historical Society. Watertown, 1894.

Woburn. Woburn records of births, deaths, and marriages. Part VI. — Marriages, 1873–1890. Alphabetically and chronologically arranged by Edward F. Johnson. Woburn, Mass., 1894.

Cambridge, Canton, Chatham, Dudley, and Paxton are about to print some of their records.

Record Inks.

The absurdity of requiring that records shall be kept, and then allowing them to be written with colored liquids, to be legible for a few years only, has been partially prevented. The passage of the act establishing a State standard ink for use upon the records has resulted in the introduction into the county, city, and town offices of an ink approved by the secretary of the Commonwealth, which is known to be per-

manent in its ingredients. In the absence of a statute definition of records, the act, however, fails of its full effect.

That preferences and prejudices should make some persons object to use it, is natural. One who has used with satisfaction a thin colored liquid, containing so little body that there has been no deposit on the paper, nor on the pen or in the inkstand if not cleaned, has formed a wrong idea of ink; and, like the wealthy city resident who had paid the highest price for cream which he knew to be "a thin bluish fluid," and who objected to real cream furnished in the country, he objects to good ink. These preferences should not be allowed to stand in the way of using the standard ink, and a penalty might properly be added to the act.

This reform is radical, and the methods pertaining to it may be found open to improvement; but it is a great step in a right direction, and I think I may feel a justifiable pride in bringing it about in the three years since, in the report in 1891, I proved to the Legislature, the recording officers, and the public, the danger to which the records were exposed by the use of the so-called inks far outnumbering the real.

Fires.

No town records have been burned during the year, making it an exceptional year since 1888 in that respect. The dwelling of the town clerk of Mashpee was burned in November, but the safe and records were removed uninjured. The safe was purchased in 1889.

ROBERT T. SWAN,
Commissioner.

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